

1974

The Development of State Funding of Teachers' Salaries in Louisiana, 1921-1973.

Sidney Joseph Heider

Louisiana State University and Agricultural & Mechanical College

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THE DEVELOPMENT OF STATE FUNDING OF TEACHERS' SALARIES
IN LOUISIANA
1921-1973

A Dissertation

Submitted to the Graduate Faculty of the
Louisiana State University and
Agricultural and Mechanical College
in partial fulfillment of the
requirements for the degree of
Doctor of Philosophy

in

The Department of Education

by
Sidney Joseph Heider
B.A. Louisiana State University, 1962
M.Ed. Louisiana State University, 1966
May, 1974

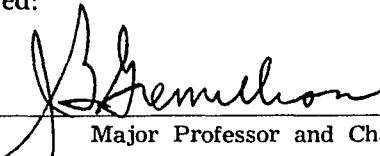
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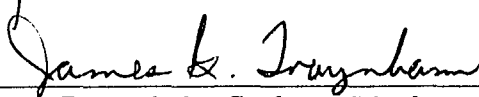
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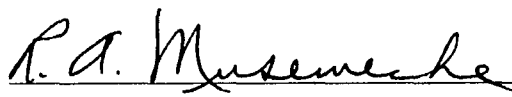
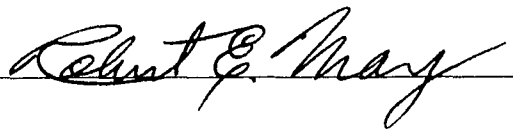
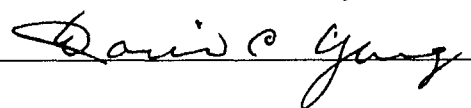
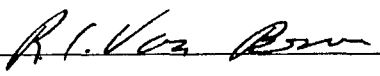
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ABSTRACT

This study was made to determine the significant developments in the funding of teachers' salaries by the State of Louisiana in the period 1921-1973. The problem involved in this study, therefore, was to identify the acts or the occasions which were significant to the development of the funding of teachers' salaries by the State of Louisiana. During the period under study the State's participation in the funding of teachers' salaries moved from minimal participation to virtual total funding.

Viewed as significant developments to the funding of teachers' salaries in Louisiana during the period 1921-1973 are:

1. The Tobacco Tax of 1926
2. The Equalization Distribution Formula, 1930
3. The First State Minimum Salary Schedule for Teachers, 1948
4. Consolidation of State Funds and the Gas-Gathering Tax of 1958
5. The Continuing Effort to Adequately Fund Teacher Salary Schedules, 1964-1973

Each of the significant developments identified above reflected changes in the distribution of State funds, thereby affecting teachers' salaries directly. Each development marked a significant increase in salary for teachers. Finally, each development meant increased participation by the State of Louisiana in the funding of teachers' salaries.

Information for the study was obtained from the Annual Session Reports of the State Superintendents⁷ of Education, the Acts of the Louisiana Legislature, and periodicals having meaningful comment on educational and legislative occurrences. This information was centered around the developments, not as they occurred in time, but as the information showed the importance of the development in the story of the funding of teachers' salaries in the State of Louisiana.

The development of the funding of teachers' salaries in Louisiana is not of mere historical interest. Teachers' salaries represent two-thirds of all state money dedicated to education. The manner in which funding has been accomplished will have, by its very nature, significant effect upon the manner in which teachers' salaries will be funded in the future. In addition, the significant developments identified in this study are of particular importance in that they form the framework upon which all of educational financing in Louisiana was built during the period under study.

Since the study is basically historical in nature, the identification of developments, as significant to the increased participation by the State of Louisiana, in the funding of teachers' salaries is an important conclusion. In addition, it is of importance to note that the funding of teachers' salaries is a continuing process and a continuing problem. This study derives one additional conclusion from the information obtained: the need for the Legislature to find a stable tax base, which will grow with the economy, to effectively fund teachers' salaries in the future.

Chapter 1

INTRODUCTION

In Louisiana the major function of paying the salaries of teachers has been a major responsibility of the State since the 1930's. The determination of salary and the means and methods of funding these salary schedules are responsibilities of the State Legislature. Although other governmental agencies, namely, parish and city school systems, may augment salaries through special tax levies, the basic responsibility of funding teachers' salaries remains with the State.

The funding of teachers' salaries in the State of Louisiana has followed an errant course which needs to be charted. The important events in financing public education in Louisiana either from special taxes or the Equalization Formula have directly or indirectly resulted from attempts to fund teachers' salaries. Furthermore, certain acts were passed because of political implications involving the funding of teachers' salaries.

Funding teachers' salaries in the period 1921-1973 has never been a simple proposition in Louisiana. Such a program has emerged through a series of significant developments. This paper proposes to study each of those developments in terms of its influence upon the framework and means through which educational financing in Louisiana was advanced. The funding of teachers' salaries does not follow a decade by decade course, nor can it be understood only in terms of

significant developments which represent landmarks in Louisiana's educational finance program at the elementary and secondary grade levels.

Salary schedules, salary funds, consolidation of funds, and even the Equalization Formula do not appear as isolated facts but rather as critical stages in educational finance which must be followed and understood.

THE PROBLEM

Purpose of the Study

Many factors are involved in the funding of teachers' salaries. There is no orderly progression in this evolution either year by year, in terms of taxes levied, or special leadership on the part of certain Governors or State Superintendents of Education. Therefore, the purpose of this study is to reveal significant aspects in the distribution of State funds to local school systems to subsidize teachers' salaries in Louisiana during the period 1921-1973. This paper will view these changes as significant developments.

Pertinent questions to be answered in the study are:

1. How did the State of Louisiana begin to fund teachers' salaries during the period 1921-1929?
2. What was the impact of initial State participation in the funding of teachers' salaries?
3. What approach to funding teachers' salaries was utilized by the introduction of an Equalization Program or Formula in State funding of elementary and secondary education in 1930?

4. What trends are discernible in the funding of teachers' salaries in the period 1930-1947 as a result of the Equalization Formula?

5. What plans were initiated to fund the first minimum salary schedule for teachers in Louisiana in 1948?

6. What problems were associated with funding the teacher minimum salary schedule in 1948?

7. What revenues and distribution plans were utilized in the State funding of teachers' salaries in the period 1948-1954?

8. What revisions implemented by the State Board of Education promoted a more efficient and effective method of funding teachers' salaries at the State level in 1954?

9. What was the effect of the Louisiana Legislature's enactment of an increase in the Gas-Gathering Tax in 1955?

10. What were the implications of the resulting court decision concerning the Gas-Gathering Tax?

11. What methods were considered and ultimately utilized by the Louisiana Legislature in funding subsequent increases in teachers' salaries during the period 1955-1973?

12. What is the present status of State funding of teachers' salaries?

Importance of the Study

The funding of teachers' salaries is of necessity a continuing effort by the Legislature. The course of the development of the funding of teachers' salaries needs to be compiled because that course

has been interesting and because knowledge of those developments could be of significant value in future studies concerning teachers' salaries and their funding.

The development of the funding of teachers' salaries in Louisiana is not of mere historical interest. Teachers' salaries represent two-thirds of all State money dedicated to education. The manner in which funding has been accomplished will have, by its very nature, significant effect upon the manner on which teachers' salaries will be funded in the future.

Limitations of the Study

This study will be limited to the era 1921-1973 because it was during that period that the State Legislature began to specifically earmark certain funds for teachers' salaries. While some introduction will be given to the period prior to 1921, it was in the 1920's with the passage of the Tobacco Tax that specific funding of teachers' salaries by the State of Louisiana began.

DEFINITION OF TERMS

Equalization Formula

The basis used in Louisiana for the distribution of school funds to parish and city school systems in the State. The formula in use is approved by the State Board of Education.

State Minimum Salary Schedule

A salary scale adopted by legislative act providing for annual salary increases according to the number of years of experience and the degree of professional training.

Teachers' Salary Fund

Any money specially earmarked by the legislature or by the parish for the payment of teachers' salaries.

Tobacco Tax

A tax placed on tobacco in the State of Louisiana, the revenue from which was dedicated to teachers' salaries.

Gasoline Tax

A tax placed on gasoline by the Louisiana Legislature, the revenue from which was placed in the State Public School Fund.

State Public School Fund

The depository for all State taxes dedicated to public elementary and secondary education.

Property Tax Relief Fund

The proceeds from taxes levied by the State to replace revenue lost through homestead exemptions.

State Ad Valorem Tax

A State tax dedicated to the State Public School Fund. This tax was levied upon real property excepting that excluded by specific exemptions.

Severance Tax

A State tax dedicated to the State Public School Fund. This tax is levied upon natural resources, namely, soil, water, oil, sulfur, salt, salt brine, timber, shell, gravel and sand, which are severed from the earth.

Allotment of Teachers

The number of teachers assigned to any particular school on the basis of student average daily membership in keeping with approved ratios at the elementary and secondary levels.

Gas-Gathering Tax

A tax placed on natural gas where "gathered." The revenue was dedicated to education.

SOURCES OF DATA

The materials and data used in the study were secured from the following sources:

1. The Annual Session Reports of the State Superintendent of Education of the State of Louisiana
2. The Acts of the Louisiana Legislature
3. The Louisiana Constitution
4. Articles from educational periodicals
5. Books in education related to the study
6. Pertinent bulletins of the Louisiana State Department of Education
7. Pertinent circulars of the Louisiana State Department of Education

ORGANIZATION OF THE STUDY

Chapter 1 presents an introduction to the study and includes the Problem, Significance of the Study, Definition of Terms and the Sources of Data.

Chapter 2 contains the initial State involvement in funding teachers' salaries during the period 1921-1929.

Chapter 3 deals with the adoption of an equalization formula and the consequent funding of teachers' salaries through equalization during the period 1930-1947.

Chapter 4 presents the State minimum salary schedule and the funding of teachers' salaries through equalization and the Teachers' Salary Fund Distribution in the period 1948-1954.

Chapter 5 contains information regarding the consolidation of State funds during the period 1954-1963.

Chapter 6 relates the continuing effort to adequately finance teachers' salaries by State funding during the 1964-1973 period.

Chapter 7 presents a summary of the study and also includes some implications and conclusions regarding the study.

Chapter 2

INITIAL STATE INVOLVEMENT IN FUNDING

TEACHERS' SALARIES, 1921-1929

All efforts to fund education in the State of Louisiana prior to the establishment of the Equalization Formula are significant in that teachers' salaries were never a special item included in the funding programs. The importance of this period 1921-1929 in the study lies in the increased pressure brought to bear upon the Legislature by various agencies, and especially by the State Department of Education under the leadership of Superintendent T. H. Harris, to obtain increased State participation in educational funding. In this effort the Tobacco Tax of 1928 was a landmark. For this tax was a major development in obtaining admission of the principle of increased State participation and in establishing this idea that increased participation was necessary for adequate teachers' salaries.

This chapter traces the gradual acceptance of the need for greater State participation in educational funding and the significance of the Tobacco Tax as a first step in making teachers' salaries a cost item in educational funding in Louisiana. This chapter considers:

1. School Support Prior to 1921
2. School support and the Constitution of 1921
3. Efforts for Increased State Funding and the Tobacco Tax

SCHOOL SUPPORT PRIOR TO 1921

Beginning with schools supported entirely by tuition payment the story of the advancement of support for public education prior to 1921 is painfully slow. The source of pay for teachers during the colonial period and beyond was the tuition fees collected from the students (Fay, 1898).

After admission into the Union, the State of Louisiana made its initial effort in support of public education by appropriating funds which would allow each parish to purchase school buildings (Harris, 1924).

The General School Acts of the State of Louisiana from 1821-1847 presented a pattern in the development of educational financing. In 1821, the General School Act appropriated \$800. to each parish maintaining at least one public school for a period of three months. Later, police juries were empowered by the Legislature to appropriate as much as \$1000. annually for school support (Fletcher, 1938).

Until the General School Act of 1833 the State generally allowed the individual parishes to appropriate the necessary money for public education without giving the parishes any significant support. However, the General School Act of 1833 granted funds for each child enrolled in school. This placed emphasis on the number of children actually enrolled in school as the basis for allocating school funds (Fay, 1898).

However, the School Act of 1847 changed the basis of fund distribution from the number of children enrolled to the number of educables between the ages of six and sixteen in the parish. In

addition a Poll Tax and a one-mill tax was levied on the State property assessment. With these taxes a new pattern of financing public schools was established, marking the beginning of public support through state taxes. Prior to this the State did not list special items or dedicate special funds or part of special funds to education (Harris, 1924).

Until 1869, the established pattern outlined in 1847 was generally followed. In 1869, the State Legislature required each parish to support at least one school for a minimum session of twenty-four weeks and increased the tax on property to two mills. These provisions placed greater emphasis on local financing of schools, a precedent which proved difficult to break. In actuality few police juries and school boards levied taxes for public schools, and those that did, seldom used the money for that purpose. Although the Legislature provided the necessary vehicle for financial support, local authorities abused the taxation process to the extent that an element of distrust became associated in the minds of the people with taxes for public education (Fay, 1898).

The Constitution of 1898 provided an important turning point in the pattern of financing public education with the granting of the authority to vote special school taxes for maintenance and school building. Previous laws had not been effective, for there was no authority given for directing taxes to subsidize bonded indebtedness and no provision had been made for maintaining school buildings.

The method for distribution of State funds continued to be on a per educable basis to each parish. General sources of revenue included in the Constitution of 1898 designated for the State School Fund included: not less than one and one-fourth mills on the assessed

value of property; the interest on the proceeds from the sale of public lands; and receipts from land and other property bequeathed for public education (Louisiana Constitution, 1898).

The pattern of support of public schools through special local taxes was on a district rather than a parish-wide basis and although the machinery was good, some districts had very little taxable property and a large number of educables, while other districts with large property assessments had a small number of educables. In an attempt to alleviate these inequities the Louisiana Legislature in 1912 passed Act 214 designating the parish school board as the unit for administering schools, thus allowing school boards to spend funds within the parish in order to satisfy the needs of education. Thus, in 1912, the parish became the unit of school administration for distributing funds, and parish-wide plans were utilized for supporting educational systems. A parish-wide school unit required all property owners to contribute to the support of the schools in proportion to the value of their property, and it made possible the establishment of schools for all communities in the parish, irrespective of the wealth of the community (Act 214, Regular Session, 1912).

Another significant step in the support of public schools was the approval in the November 1918 election of the Hambly Amendment which provided a State tax on property for the support of public schools at two and one-half mills on the State assessment. In addition, two other amendments were passed which required that a minimum of three mills on the assessment in each parish be set aside for the support of the public schools (Annual Report, 1917-18).

SCHOOL SUPPORT AND THE CONSTITUTION OF 1921

With the Constitution of 1921, the funding of public education advanced significantly in the establishment of permanency in the dedication of school funds. This constitution, as its predecessors, contained provisions for financing and administering public education. The sources for financing schools were basically the same as in the past: 1) the proceeds of two and one-half mills tax, levied and collected by the State, 2) the Poll Tax, designated for the parish in which it was collected, 3) interest on the proceeds of lands granted by the United States and the State for school purposes, and 4) such other funds as the Legislature might appropriate, and which would be distributed to each parish in proportion to the number of educables between the ages of six and eighteen (Louisiana Constitution, 1921).

Act 100 of 1922 was passed by the Legislature to implement the provisions of the Constitution, but more importantly, it provided for the dedication of school funds (Act 100, Regular Session, 1922). School authorities could anticipate receiving the designated State and parish funds and plan accordingly. Additional funds were provided through bond issues and special maintenance taxes voted by the people. These funds also became a permanent source of revenue for the period for which they were voted. These types of permanent school funds on which school authorities could plan provided a financial pattern for supporting public education, which ultimately resulted in reliable, consistent planning.

Another important piece of legislation passed during the Regular Session of the Louisiana Legislature in 1922 was Act 140,

which levied the Severance Tax and designated a part of it for the support of schools. This followed the precedent set by the Constitution of 1921 in the dedication of funds for specific purposes. The Severance Tax became, in time, an integral part of the State's role in funding public education.

EFFORTS FOR INCREASED STATE FUNDING AND THE TOBACCO TAX

In tracing the Annual Reports of the State Superintendent of Education, T. H. Harris, from 1917 to 1922, the need for increased State participation in the funding of public education was seen as a principal objective. By 1922, the State's share in the support of public education was 24 percent of the total cost; white teachers' average salaries were less than \$1150., and for a much shorter session, black teachers made less than \$450. More than a half-million educables between the ages of six and eighteen were accounted for, but average daily attendance in public schools was less than seventy percent (Annual Report, 1921-22). Harris in his report in 1921-22 further specified the goals toward which educators were working:

1. To make the State accept a larger burden in supporting education financially.
2. To develop a means of encouraging parishes who are not making any significant effort educationally in accepting the responsibility of getting more educables in school and also taxing themselves an amount equitable to their resources and population available in their respective parishes.

As the Annual Reports were issued by the State Department of Education, the two goals were viewed as one: an equalization formula

based upon increased State contribution and increased parish participation, both financially and in educational effort and better paid teachers.

The effort culminated in the passage of the Tobacco Tax, which, although repealed in less than two years, admitted the need for increased State support and the need to place the funding of teachers' salaries as a cost item in the budget.

The State of Louisiana's participation in educational funding during the 1920's was negligible. The burden of educational funding rested principally with the individual parish. State participation during the decade never rose above 28 percent in 1927-28 and reached a low of 18.6 percent in 1924-25, with average State participation during the 1920's being 23.5 percent. This average represented an increase of 1.6 percent over the State's contribution to education in 1909.

A study of the Annual Reports of the State Superintendent of Education during this period reveals that definite trends to increase State support were present. T. H. Harris' belief that the State should bear the major burden of educational financing was best summarized by him in the following manner (Annual Report, 1923-24):

I believe that public sentiment in Louisiana demands an enlightened, law-abiding, God-fearing citizenship, and that public sentiment has accepted the principle that the public schools are an essential agency in producing such citizenship and therefore that the good people of the State are willing to make such contribution to public school support as may be required.

In his report the following year Harris stated (Annual Report, 1924-25):

It seems to me that the State Government should endeavor to come to the rescue of the people by materially increasing the state support of public education and to the extent of such increase making unnecessary local taxation.

Both T. H. Harris and the State Board of Education attempted realistically to solve the principal problem of the 1920's, that of shifting primary financial responsibility for public education from the local level to the state level. The approach was based on the idea that an increase in State funding would benefit teachers. In every report from 1917 through 1930 some mention was made of low teachers' salaries, the necessity of hiring better qualified teachers, and the need to raise salaries to retain good teachers. Comparisons were made between the yearly salaries of laborers and teachers and, later, between teachers and bank tellers.

In all of those references, Harris was attempting to move the Legislature with appeals from a growing group of voters, the teachers. He continued to emphasize that a growing system would experience difficulty in employing qualified teachers when salaries averaged lower than salaries paid laborers, bookkeepers, and bank tellers.

Harris never stated during this early period that increased State funding was needed for increased teachers' salaries. He was aware that politically not all groups in the State were in favor of teacher pay raises, and certainly most groups were not in favor of the additional taxes necessary for such a pay raise. Harris worked with teacher groups. He influenced the reorganization of a state teachers' organization. He worked closely with all of the parish superintendents. In that way Harris worked for increased teachers' salaries (Harris, 1963).

In 1922, the state teachers' organization was reorganized. By 1923, the newly named organization, "The Louisiana Teachers' Association," began publication of The Journal of the Louisiana Teachers' Association. Both the reorganization of the teachers' group and the inception of its official publication were important steps. Through statements to The Louisiana Teachers' Association Harris most positively showed that his primary reason for getting increased participation in educational funding from the State was to increase teachers' salaries.

The Louisiana Teachers' Association responded with the utmost cooperation. The State Superintendent was supported by the organization. He in turn exerted a positive influence on the men elected to the office of president, and on P. H. Griffith, the Secretary of the Louisiana Teachers' Association and the Managing Editor of the Journal.

From the publication of the 1921-22 Annual Report to the passage of the Malt Tax in December 1928, the faltering beginnings of State funding of teachers' salaries unfolded. Some of the early educators in Louisiana who assisted Superintendent Harris were C. A. Ives, John Foote, J. W. Bolton, and William Byrd. The actual campaign for increased State funding began in 1921-22 (Annual Report, 1921-22). Harris' principal recommendation provided for a one-mill increase of the Ad Valorem Tax at the State level. The State tax, Harris pointed out, was needed to relieve parishes of their increasing local tax load.

Little came of this request in 1921-22. However, Harris renewed his efforts in 1923-24. He recommended that an additional 2 percent of the gross of the Severance Tax be put into the General Fund for education. In addition to asking for more money, Harris requested

that those parishes wishing to share in the added revenue be required to fulfill certain conditions in order to be eligible for the fund distribution. One of the conditions would have required the parishes to establish a pay scale for teachers that would take into account experience and professional preparation (Annual Report, 1922-23).

During the general election Harris was virtually unopposed and managed during the campaign to remain apart from the hotly-contested race for governor. During this election Henry L. Fuqua defeated Huey Long, who sought the office for the first time. In May 1924, Harris presented his requests for added funds for education to the new Legislature (Harris, 1963).

Along with members of the newly-organized Louisiana Teachers' Association Harris worked for legislation to increase the State share in educational funding. Their efforts with the legislative program failed. The added Ad Valorem Tax was highly unpopular with Governor Fuqua, who had promised no new taxes during the campaign. The increased Severance Tax passed but was not dedicated to public education. The reaction by the members of the Louisiana Teachers' Association was bitter. In an editorial in the September 1924 issue of the Journal, the defeat of the added Ad Valorem Tax was blamed on "big tax payers" who had financed the governor's election. More flattering to the Louisiana Teachers' Association was the acknowledgment of the influence of the education lobby by Speaker of the House Douglas, which acknowledgment, it editorially quoted (Journal, September, 1924):

In spite of the Department of Education and its powerful organization throughout the state, the Governor was able to keep faith with the people and to prevent the levying of a two mill state wide tax which would have taken about 4 million a year out of the pockets of the taxpayers.

Obviously, the Legislature was not going to consider any property tax increase. As a result, after having asked for this type of State financing for several years, Superintendent Harris changed his tactics (Annual Report, 1923-24). Harris still asked for increased State funding, but instead of a property tax he proposed a "Luxury Tax." Harris argued that while the burden of taxes was heavy, it was not so heavy as to prevent spending money on luxuries like tobacco, cosmetics, and patent medicines. He further insisted that all parishes must raise to the constitutional limit their local tax on property assessment as a condition to participation in the increased State funding which would be realized from a Luxury Tax.

The year 1925 became a period of intense organization for the Louisiana Teachers' Association. In the issues from January to May, editorials in the Journal called for teachers to meet the public, to present themselves, their works, and their results in educating the youth of the State. The object of this program was to make acceptable to the public added taxes, both for the children and for the teachers (Journal, January - May, 1925).

Harris continued his efforts in 1925, for in January of that year he presented the idea of the "Luxury Tax" at the Annual Conference of State and Parish Officials and High School Principals and Teachers in New Orleans (Journal, February, 1925). By October 1925, Harris had held a long series of conferences over the State with parish superintendents, school officials, and teachers, in which he convinced them of the need for a "Luxury Tax," and the necessity for teachers to personally make known their desires, both educationally and financially (Journal, November, 1925).

At the Louisiana Teachers' Association Convention in November 1925, Superintendent Harris and the President of the Louisiana Teachers' Association, G. O. Houston, Superintendent of DeSoto Parish, outlined the necessity of greater State funding through the "Luxury Tax," so that teachers could get better salaries (Journal, December, 1925).

In his 1924-25 report Harris repeated his request for a 10 percent tax on luxuries (Annual Report, 1924-25). His speech at the teachers' convention was a summary of his statements in the Annual Report, however, in his speech he told the ladies that if they did not want to pay a tax on "lipstick" then they should go without "lipstick" (Journal, December, 1925).

Since the 2 percent of the Severance Tax previously dedicated to the Louisiana State University Building Program was ending in 1926, Harris repeated his request that this amount be dedicated to public education. To further demonstrate the connection between the "Luxury Tax" and teachers' salaries, Harris in 1924-25 presented a comparison of the salaries of college-trained teachers' and the salaries of bank tellers and bookkeepers (Annual Report, 1924-25). Harris, however, was still careful not to say formally that the proposed "Luxury Tax" was expressly for teachers' salaries. J. W. Bolton, President of the Rapides Parish School Board was not so reticent and stated (Journal, December, 1925):

My hope is that the next legislature will provide the necessary relief by adoption of the Luxury Tax suggested by our State Superintendent so that our children can be taught by trained teachers who should be paid adequate salaries.

The January 1926 issue of the Journal listed two interesting approaches in the teachers' campaign. First, it contained an open

letter, dated December 15, 1925, to all members of the Louisiana Teachers' Association from Secretary P. H. Griffith, which urged support of the "Luxury Tax," not merely for the good of public education but also for the teachers' personal benefit. Second, a report from the Committee on Teachers' Salaries of the Louisiana Teachers' Association encouraged and recommended a single uniform salary schedule in the following statement (Journal, January, 1926):

The investigation shows that all parishes pay teachers in proportion to their revenue. Salary schedules will always be determined by the funds at our command for said purpose. It is useless to work out and adopt schedules ahead of our revenues. Great good could come from a uniform state salary schedule, but it is unwise to adopt one until the state furnishes more money and the parish less for public schools. A bigger state revenue is therefore essential and the first requirement.

The March 1926 issue of the Journal contained a rather blunt statement, clearing the air as to what Charles F. Trudeau, State High School Inspector in the State Department of Education, felt was the purpose of the proposed tax on luxuries. He said, "the State should now provide additional funds sufficient for teachers' salaries" (Journal, March, 1926).

If Speaker of the House Douglas had blamed T. H. Harris for having a state-wide organization behind him in 1924, the story of the passage of the Tobacco Tax at the 1926 Legislative session indicated the real pressure which could be exerted by a well-organized Louisiana Teachers' Association.

The entire issue of the September 1926 Journal was devoted to the presentation of the story of the passage of the Tobacco Tax. Opposition was strong, but it was no match for Superintendent Harris and the Louisiana Teachers' Association.

The tax, in its final form, became not the "Luxury Tax" as originally intended but a tax solely on tobacco. Specifically, Act 197 of the 1926 Regular Session provided:

Section 2. The tax herein levied and to be collected on all kinds of tobacco and tobacco substitutes provided for in this Act shall be 1 (one) cent for each 10 (ten) cents or fractional part thereof of the retail selling price of all cigarettes, smoking and chewing tobacco, cigars, cheroots and snuff made of tobacco or any substitute thereof.

The money collected was to be credited to the State Current School Fund to be used and distributed as other monies in the Fund. The tax was to be collected by the retailers, who additionally had to affix stamps to the products. This became one of the features which proved objectionable (Act 197, Regular Session, 1926).

Opposition to the Tobacco Tax was not ended with its passage. The suit filed by Lionel's Drug Store of New Orleans claimed that the tax was unconstitutional on the grounds that it was, in effect, a property tax. However, the constitutionality of the Tobacco Tax was upheld in District Court on November 8, 1926, and again by the Supreme Court of Louisiana on January 3, 1927 (Journal, March, 1927).

The significance of the Tobacco Tax was presented in the 1926-27 Annual Report in which Harris reported:

The Tobacco Tax yielded in the first twelve months that it was collected a million and a half dollars after deducting the 4 percent required for administration cost. The additional funds secured from this source benefited all parishes, and they saved a number of parishes from closing their schools with short sessions.

C. B. Turner, a member of the State Department of Education, reported that the Tobacco Tax provided approximately \$2.50 per educable to the parishes (Journal, January, 1928).

However, there was still discontent over the tax, and another election year was approaching. This discontent was reported by Harris (Annual Report, 1927-28). He indicated that dealers were demanding the repeal of the law. Harris, in a effort to overcome mounting opposition, stressed the need for the new revenue and suggested a revision in the tax law which would require wholesalers and jobbers, rather than the retailers, to stamp the tobacco products. Furthermore, Harris urged stricter enforcement of the tax, which he believed would bring additional revenue. Many believed that education was losing approximately one half million dollars in revenue due to non-enforcement of the tax.

The year 1928 was an election year, and Huey Long was elected Governor of the State of Louisiana. T. H. Harris, although opposed, won an easy victory, carrying nearly every parish in the State. He further benefited from the approval and wholehearted support of the Louisiana Teachers' Association. The Louisiana Teachers' Association also supported Harris' proposal to amend the Tobacco Tax, claiming that correct enforcement would realize three million dollars instead of the one and one half million collected (Journal, January, 1928).

The Legislative Session of 1928 was extremely significant for education. Educators saw measures introduced that were aimed at the growing influence of the Louisiana Teachers' Association, and others which purported to prohibit school officials from soliciting or influencing the votes of teachers or other employees of the school board (Journal, September, 1928).

The Tobacco Tax was repealed in the 1928 Legislative session. However, in his determination to provide free textbooks for the school children of Louisiana, Huey Long used the repeal of the Tobacco Tax to obtain an increase in the Severance Tax, which he dedicated to the free textbooks. Unable to find a satisfactory method of amending the Tobacco Tax, Harris agreed finally to the Governor's plan for the substitution of the Severance Tax for the Tobacco Tax (Harris, 1963).

T. H. Harris called a meeting of all the parish superintendents in Baton Rouge during the Fiscal Session of 1928 in order to explain the Governor's plan to repeal the objectionable Tobacco Tax, and pass an increased Severance Tax which would not only pay for the free textbooks but also would provide enough revenue to more than make up for the loss of the Tobacco Tax. The superintendents agreed and endorsed the program as presented by Superintendent Harris. Soon after these meetings, Act 109 of the 1928 Regular Session was passed, and the Tobacco Tax was formally repealed.

Accusations were made by the critics of T. H. Harris to the effect that Harris had sold out education and the Tobacco Tax for Huey Long's offer of the Presidency of Louisiana State University. Harris publically denied this in his speech to the membership at the Louisiana Teachers' Association Convention in November 1928 (Journal, December, 1928).

Meanwhile, the Legislative Session of 1928 had not yet adjourned. It had become difficult for Huey Long to obtain an increase in the Severance Tax as he had promised Harris. Later in the Legislative Session Act 5 and 100 were passed. Act 5 authorized the increase in the Severance Tax, and Act 100 dedicated the revenue to

to free textbooks. Educators quickly pointed out that the revenue from that Severance Tax would not produce enough money to compensate for the income formerly produced by the Tobacco Tax. The administration then passed a tax on "Carbon Black," the proceeds of which would be placed in the Severance Tax Fund with the purpose of supplementing the Severance Tax. The administration also promised educators that, if school revenue fell below receipts of 1927-28, additional measures would be passed (Journal, September, 1928).

In an editorial signed by P. H. Griffith (Journal, September, 1928) specific aspects of the legislative program involved in the Legislative Session of 1928 and the views of educators were summarized:

The wisdom of substituting a re-enacted Severance Tax and a tax on Carbon Black for the Tobacco Tax cannot be fully determined at this time. According to the original prices submitted at the opening of the Legislature, the new Severance Tax would have produced ample funds, but a reduction in the schedule first proposed cut the revenue from this source materially, and with a view to making good this loss, the administration had the Legislature pass a tax on Carbon Black. If from the Severance Tax and the Carbon Black Tax, supplemented by the two and one-half-mill state-wide tax, the state apportionment per educable for 1928-29 is not less than that received during the session of 1927-28, we can say that the schools at least broke even in trading the Tobacco Tax for the Severance and Carbon Black Taxes. On the other hand, if the schools receive less per census pupil during the coming session, and such loss is not made up locally, school boards will probably be forced to shorten the session. If this is done, the teachers and the children will be the sufferers. The children will lose in educational advantages, and the teachers will suffer a loss in remuneration. If this happens it will mean but one thing--that the teachers of the state will pay to the extent of that loss for free textbooks.

Revenues did fall short. Expenses for free textbooks were larger than the amounts which had been projected. In a special session of the Louisiana Legislature, December 1928, Act 4 was introduced by Representative Gianellone and subsequently passed, that act, commonly

referred to as the Malt Tax Bill, provided the additional funds needed for public education in Louisiana. More importantly, Act 4, began a new era in Louisiana education, the era of the Equalization Distribution to local school systems (Act 4, Special Session, 1928).

Chapter 3

THE ADOPTION OF AN EQUALIZATION FORMULA:

STATE FUNDING THROUGH EQUALIZATION

1930 - 1947

In the previous chapter the achievement of increased State funding, first through the short-lived Tobacco Tax and second, the acceptance in principle of both the concept of increased State funding and of equalization with the passage of the Malt Tax, represented major accomplishments in the decade 1920-29.

Chapter 3 presents: 1) the method of state fund distribution in the 1920's and ideas on distribution reform during the same decade; 2) the enactment of the Malt Tax, the consequent first Equalization Fund Formula and the resulting distribution; 3) the Equalization Formula, the distribution of state funds and the effect upon teachers' salaries, 1930-1947; 4) and the trends signaling the approval of a State Minimum Salary Schedule by the Legislature.

PLANS FOR DISTRIBUTION OF STATE FUNDS

DURING THE TWENTIES

Occuring simultaneously with the increased drive to obtain greater funding for education from the State, a new plan for distributing available State funds was being sought. There is little question that equalization was a problem in the minds of educators in Louisiana during the 1920's. As early as 1921-22, T. H. Harris (Annual Report, 1921-22) suggested that since the State's wealth was not evenly

distributed throughout Louisiana there must be a means whereby all of the wealth could be used for the benefit of all the school children, otherwise the resource-poor parishes would make no educational progress.

Still pursuing a formula for equitable distribution of funds, Harris suggested (Annual Report, 1922-23):

. . . the wisdom of a clause in the proposed constitutional amendment which would give the State Board of Education authority to distribute annually as much as \$200,000. of the proceeds of the state school taxes to aid poorer parishes.

Harris further asked for certain requirements which would insure that the poor parishes would make the necessary educational effort. His intention was to avoid any method of distribution of State funds which might place premiums on educational inactivity and penalize educational effort (Annual Report, 1922-23).

In 1923-24 Harris reported (Annual Report, 1923-24) several requests for a change in distribution of State funds by the Louisiana Teachers' Association and the Louisiana Normal College Alumni Association. At that time distribution of State funds was based simply on the number of educables between the ages of six and eighteen years in each parish. This method encountered criticism. Furthermore, Harris agreed that the plan provided funds for children who were not in school and provided funds to parishes who were making no significant effort to put the children in school. Both associations advanced plans, but Harris insisted that no change in distribution or any plans for equalization should be considered unless the State contributed more money and increased its support to at least a 50 percent level of the cost of education in the State. Finally, he refused to consider an equalization formula based upon attendance.

This conclusion was arrived at after a long and detailed analysis of four plans to distribute six million dollars of State funds. The plans presented were summarized in this manner (Annual Report, 1923-23):

Plan I. 1) Distribute three million dollars on the basis of the number of teachers employed, multiplied by the length of the session.

2) Distribute the remaining three million dollars on the basis of the number of educables in the parish between the ages of 6 and 18 years.

3) Each parish would receive the sum of 1) and 2).

Plan II. Distribute the entire six million dollars on the basis of the number of teachers employed, multiplied by the length of the school session.

Plan III. Continue with the present distribution of six million dollars on the basis of the number of educables between the ages of 6 and 18 years in each parish.

Plan IV. Distribute the six million dollars on the basis of average daily attendance multiplied by the length of the session.

The State Department of Education was moving in its thinking toward a fair method of distribution of State funds; however, in many statements by Harris it became evident that he was reluctant to do any serious planning of new methods of distribution unless the State considerably raised its financial backing of education. Harris was also concerned with the many parishes which were not making an effort to provide schools for all the children and felt no need to raise school funds on the parish level to show that they were at least doing their part financially. Harris cited (Annual Report, 1926-27) Lafourche Parish with less than 70 percent of its educables in school and Webster Parish with 100 percent of its educables in school. Lafourche received \$31.72 per educable and Webster \$9.74 as a result

of the per educable distribution. Harris concluded his views by stating (Annual Report, 1926-27) that:

State school funds should be distributed to the parishes on the basis of their needs and efforts, and such a basis would involve such factors as the size of the schools, the number of teachers employed and the attendance of the children.

Harris continued:

I am pointing out the inequalities of our plan of distribution as an argument in favor of making provision for an equalizing fund to be used to iron out some, not all, of the inequalities of the present plan. I am not recommending a different plan of distribution, for conditions are such as it makes it unwise, in my judgment, to attempt legislative action. . . . No part of the State 2.5 mills school tax could be used as an equalizing fund for the constitution defines the method of distributing the proceeds of this tax.

That Harris was thinking enough about equalization of some kind was evident when he authorized John M. Foote, Director of the Division of Reference and Service of the State Department of Education, to write in the 1926-27 Annual Report an explanation of the inequities of the system in greater detail. In his article Foote concluded (Annual Report, 1926-27):

It is quite obvious that the apportionment of the State Fund on the basis of educable children is not closely related to educational effort and local school costs. It is probably not practicable to change the antiquated method. A remedy that is possible of attainment is the establishment of a State equalization fund of approximately one million dollars which would be apportioned to the parishes on the basis of their needs.

Thus, school funds were not being distributed on an equitable basis. The apportionment of State funds on the basis of educable children was not closely related to educational effort and local school costs. Teachers and school administrators recognized the need for improving financial programs in order to correct existing

conditions in the local parishes. In 1928, the Louisiana Teachers' Association adopted the following resolution in reference to support for schools (Journal, January, 1929):

Whereas, on account of the inequality in the distribution of wealth among the several parishes of the state and the relatively small amount of wealth in certain parishes when measured on a per capita basis, the most liberal efforts on the part of the people have, in many cases, failed to provide adequate school facilities through local taxation, therefore, be it Resolved that this Association advocate the creation of a special fund for the purpose of equalizing educational opportunity throughout the state.

The two major problems in educational financing were the inability of local systems to meet school costs and the unequal distribution of wealth among the parishes. To overcome these problems changes were necessary in the source of revenues and in the method of distribution of funds to school systems within the State.

The first major study in State distribution of school funds was made by Cubberly in 1905. He found that large numbers of children were deprived of the opportunity to receive adequate education because local school units were unable to support an adequate school program. In 1906 Cubberly advocated distributing state school funds to local districts on the basis of "payment for effort." That recommendation became the first established principle of equalization utilized by school authorities for state aid programs.

Additional studies determined that the principle of "payment for effort" actually shifted the tax burden to the less financially able districts. Wealthier districts were able to make greater efforts and, therefore, were in a position to receive additional state aid. That principle of equalization, however, continued to be accepted until studies in 1921-23 made additional data available and advocated

an equalization principle that placed the tax burden on the financially able districts. Strayer and Haig (1923) through their studies on educational finance further revealed the inconsistency between reward for effort and equalization. These researchers developed an equalization formula which based school finance programs on the theory of equal educational opportunity. In order to effect this a state had to play a larger role in educational financing. Consequently, the best method for achieving equalization was through uniform state-wide taxes based upon an ability to pay. This principle also implied that State support must be relatively greater in the poorer school districts and proportionately less in the wealthier school districts. Schools were to receive funds based upon needs and contribute to the educational program in accordance with their ability to pay. It became necessary to establish standards to determine basic education programs and the extent to which local systems were able to pay to support these programs. The equalization program as developed by Strayer and Haig involved three principal steps: 1) establishing the cost of the desired minimum school program by the state; 2) determining the amount of local support in relation to the ability to pay; 3) providing the difference between the local support based upon the districts ability to pay and the cost of the minimum program (Strayer and Haig, 1923).

THE MALT TAX

The Louisiana Legislature passed Act 4, known as the Malt Tax Law, at a Special Session in December 1928, and thereby accepted the principle of equalization in the distribution of State funds for

elementary and secondary education. The Malt Tax Law stated (Act 4, Special Session, 1928):

Section 9. That where there may prevail conditions of low assessment values, impoverishments, or other emergencies in parishes, communities or sections of the State such as to make it practically impossible for a reasonable basis of taxation on property in said parishes, communities or sections of the State to produce revenue sufficient to provide reasonable and adequate means of education for the educable children of such parishes, communities or sections, then said State Board of Education shall, in its fair and reasonable discretion, allocate and pay such funds to the parish school boards having control of the public schools in such parishes, communities or sections, for the purpose of alleviating such conditions so as to provide reasonable means of education in such affected territory and to reasonably equalize the cost of education in the public schools.

Funds from this source were too small to warrant any real attempt at equalization. However, once the equalization principle had been initiated, Harris continued to insist upon the development of an adequate equalization distribution formula.

Superintendent Harris (Annual Report, 1928-29) strongly supported a State Equalization Fund with the following statements:

Many parishes are approaching financial bankruptcy in the matter of public-school support, caused by two conditions: First, the cost of education is necessarily increasing, while, second, the financial resources are decreasing. The most important question confronting the friends of public education today is how to meet the existing conditions in a manner to guarantee good schools for all children without imposing confiscatory tax rates upon the people.

The problem of public-school support cannot be solved by increasing the State current school fund and distributing same upon the basis of the number of educable children, unless the funds should be made large enough to pay all of the school costs in the different parishes, and this, it is needless to say, can never be brought about. The solution, as I see it, is to leave undisturbed the present State school funds, and provide additional State school money to be expended in the different parishes to meet a definite minimum school financial program.

The realization of the plan proposed would require the Legislature to find from new sources a State school fund to approximately two and a quarter million dollars, and to authorize its use as indicated.

In the same article Harris listed the principles of educational finance:

At this point it is well to keep in mind three fundamental principles of school administration under which State aid for public education is provided and distributed.

1. Education is a responsibility resting upon the State.
2. The State should insure satisfactory standard or minimum of education for all local units.
3. Economic resources should be taxed where they exist and the revenues therefrom expended where the need exists.

Under these principles the constitution recognizes education as a State responsibility, provides for a system of schools, delegates the primary functions to the parishes, reserves certain powers to the State, directs the Legislature to levy both State and local taxes, and directs that the State school fund be distributed to the parishes on the basis of the number of educable children 6 to 18 years of age. The theory of this method of distribution is that the number of children in a parish is a fairly accurate measure of educational need and the State fund when so distributed equalizes the cost of education among the parishes.

Harris proposed the fund in this manner:

The school census basis is now and has for many years been employed in half the states--particularly in the South. When first introduced it was hailed as a marked improvement over previous methods--and this was true. The plan was so generally accepted that half the states soon had it incorporated into their constitutions--just as was done in Louisiana. More recently its weaknesses have been revealed and better methods have been devised. In most of the states the constitutional inhibitions have been overcome, not by changing their constitution but by setting up separate or special funds to be distributed on the basis of need compared with support--the latter including funds received from the State on the usual school census basis. The lead taken by Maryland in 1921 has been followed rapidly by a majority of the states. In the South, North Carolina, South Carolina, Georgia, Alabama, Mississippi, Arkansas, and Oklahoma have all provided state funds for the purpose of equalizing the differences in educational opportunity and in tax burden among local school units.

Since Louisiana (like many other states) is tied by the constitution to what has become an unwise plan it is here and now proposed that the State Legislature provide an adequate special fund, separate from any now existing, to be known as the Equalizing Fund, this fund to be distributed in accordance with the principle and procedures herein presented--subject to modification on the basis of valid criticisms and recommendations.

The proposal simply means that the State will insure to all parishes and to all communities within the same parish some minimum of school facilities. Further, the State will pay such additional cost as may be necessary to enable the parishes to meet the cost. The idea has become a fundamental principle in educational finance. A special State fund is required.

No recommendation is made as to the source of the fund. When the urgent need of this particular kind of State aid is fully understood by the people of the State the Legislature will undoubtedly find some proper source of taxation.

Finally, Harris defined equalization as follows:

The equalization of educational opportunity, or equalization of school support as it is frequently termed, is an expression currently applied to the movement in educational finance which has for its purpose the offering of some minimum school program to all local units within the state. As commonly interpreted, the state insures equal facilities for all children up to some prescribed minimum and the supporting tax rate is equal in all parts of the State. Any particular school unit could offer at its own expense a much richer and more costly program. As a matter of fact, actual equalization would never be attainable in any state for the cost of equalizing up to the level maintained by the most wealthy unit would be prohibitive. Nor would it be desirable to limit the offerings of wealthy units to the minimum program set up by the State for all units. Equalization does not attempt to raise all to the level of the richest nor does it fix any upper limits on the offerings or support of any unit. It is, however, a raising of the facilities to a prescribed minimum. In theory the burden of support should fall equally upon all units. In actual practice the intent of the movement is accomplished if the burden of support is brought to within a reasonable measure of equality.

Soon after the enactment of the Malt Tax, John M. Foote, of the State Department of Education published, "A State Equalization Fund for Public Education." In this publication Foote supported the State equalization fund as a source of support for public schools. He pointed out that educational progress in one half of the parishes in the State depended on two conditions: 1) A special State School Fund to aid parishes with inadequate resources; and 2) the distribution of school funds based on need in relation to support.

The need for additional State aid had been continuously brought to the attention of the public and the Legislature. Economic conditions were being altered rapidly, bringing changes in assessment values in the parishes and in the number of qualified teachers demanded by an increased school population (Foote, 1929).

Foote further pointed out that the method of distribution of State aid was included in the Constitution, but that the Legislature could create an additional distribution to be known as the Equalizing Fund. Foote explained that there existed substantial difference in the educational load among school systems, a lesser load in urban parishes and a heavier burden in rural parishes. Such variation in educational load, along with the obvious differences in assessment and ability to tax to support schools, emphasized the need for developing a more equitable means of financing public education.

Foote also pointed out that changes in economic conditions were at work which affected the individual parish's ability to support education. Using the assessed valuation per child as the accepted measure in determining local ability to support schools, Foote reported that some parishes were five times more able to support schools than were other local school systems. School districts with a large assessment ratio per child could provide a much better educational program with less millage than systems with the low assessment value per child. The remedy, according to Foote, was the establishment and the adequate funding of a State Equalization Fund (Foote, 1929).

At the Special Session of the Legislature in 1930, two acts were passed and were later approved by the people as amendments to the

Louisiana Constitution. These two acts, Act 1 and Act 6, commonly referred to as the Hoffpauir and Wimberly Amendments, were of tremendous importance to the public school movement in the State. The Wimberly Amendment provided for a one cent per gallon tax on the sale of gasoline, one half cent being allocated for the support of public schools, with the State Board of Education to receive the funds and adopt a plan for distribution to the local school systems. Funds received from this source of revenue were projected to amount to one million dollars a year (Act 1, Special Session, 1930).

Act 6 of the same session, the Hoffpauir Amendment, provided for a constitutional amendment establishing sources of revenue for public school funds. These funds were to be derived from the following:

- 1) a Poll Tax to support schools in each parish where collected; 2) interest on the proceeds of lands granted by the Federal Government; 3) funds from State lands not designated for other purposes; and 4) a two and one half mill tax on property and a portion of the Severance Tax up to twelve dollars per child.

If the Property Tax and Severance Tax should not provide the twelve dollars per child, the Legislature was to appropriate enough funds to carry out the provisions of the law, which specified also that as much as two dollars per educable was to be assigned to a State Equalizing Fund to be distributed by the State Board of Education to equalize public school facilities in all parishes (Act 6, Special Session, 1930).

Harris commented about these measures (Annual Report, 1930-31):

Both are financial measures of far-reaching importance to the public school interests of the entire State. They are intended

to accomplish two very definite purposes. First, to increase State school support so that adequate school facilities can be maintained in all parishes; second, to provide special aid to the poorer parishes in the form of an equalization fund. An important byproduct of this legislation will be the reduction in the high rate of special school taxation now prevailing in half of the parishes.

As a result of these amendments approximately \$2.50 per educable will be added to the State current school fund for distribution among all the parishes. The schools will be placed in a much better financial condition than they have ever enjoyed before. The current school fund will be more adequate and will rest upon a permanent basis, as provision for this support is written into the Constitution.

The action of the Legislature and the voters of the State in setting up the special aid fund to be used for the benefit of the poor parishes is probably the wisest and most important financial school legislation ever enacted in Louisiana. The special aid apportioned to the parishes on the basis of educational need guarantees to all parishes a minimum school program.

Thus, the Hoffpauir and Wimberly Amendments provided for placing taxes for school support and the method of distributing funds in the State Constitution. Based on these legislative acts a permanent basis was established for supplying financial aid to local school systems. State aid was not contingent upon legislative action at each session of the Legislature. The State, for the first time, guaranteed a minimum school fund for public school support and a minimum educational program for all children in the State.

After the adoption of the Constitutional amendments establishing the Equalization Fund, it was necessary for the State Board of Education to devise a plan for distributing the fund. Harris briefly described the developments that took place (Annual Report, 1930-31):

This task was delegated to John M. Foote of the Division of Reference and Service. After much study and frequent consultation with the State Superintendent and others we devised a plan which we believe to be sound in principle, equitably conceived, and fully practicable in application to the school conditions prevailing in Louisiana. The plan was submitted to the State Board of Education on November 11, referred to the Committees on

Finance and Education, and thereafter sent in mimeographed form to all superintendents for their criticism and recommendations. On December 12 the plan was presented in detail and fully discussed at hearing before the two Committees and, on the following day, it was adopted by the State Board of Education after minor changes were introduced and agreed upon.

The date of the publication of Bulletin 192 entitled, "A Plan for Distributing the State Equalization Fund of One Million Dollars," was January, 1931. This publication described in detail the development and implementation of Louisiana's first minimum foundation program for the support of public education.

LOUISIANA'S FIRST EQUALIZATION FORMULA

The plan as presented by Foote dealt with the following elements (Foote, 1931): 1) providing for the maintenance of a minimum educational program for all parishes; 2) determining the cost of the minimal educational program; 3) finding the support received from regular State and parish sources; and 4) distributing the fund to those parishes whose support fell below the cost of the minimum program. Thus, additional funds were to be provided to pay the difference between the cost of the minimum program and the support of the program. The minimum educational program was made up of three factors: 1) Instruction (teachers' salaries); 2) Transportation; and 3) Other Services of Current Operation (Foote, 1931).

Cost Elements

The cost of the minimum program was determined by applying the following allowances to all parishes: 1) \$800. per year for white teachers for a nine-month session; 2) \$300. per year for Negro

teachers for a six-month session; 3) \$10. per transported pupil in average daily attendance; and 4) \$2. per pupil of average daily attendance, both white and Negro, for other costs of current operation. A schedule of pupil-teacher ratios prevailing in schools of different sizes in the State was used to determine the number of teachers to be allotted. These teacher allotments were computed for each school in the parish with a total number computed on a parish-wide basis (Foote, 1931).

Support Elements

Financial support for the minimum program credited to each parish included funds received from the State Current School Fund (per educable distribution); other minor items from State sources; the parish constitutional three-mill tax; and miscellaneous small items from parish sources. Only funds from the regular and statutory sources were included in the support program. When the support for a parish was less than the cost of the minimum program, the parish was to receive the difference from the Equalization Fund. When support of the minimum program was greater than the minimum cost program, the parish would not receive funds from the Equalization Fund (Foote, 1931).

Requirements for Participation

In order that the intent and the purpose of the Equalization Fund be fully realized, the participating parishes were expected to comply with the following conditions: 1) All teachers employed were to hold a valid certificate, issued by the State Department of Education, authorizing their employment in Louisiana schools; 2)

reports had to be submitted annually to the State Department of Education showing the data upon which the tabulation for the distribution of the Equalization Fund were based; and 3) a copy of the annual budget of each parish was to be submitted to the State Department of Education. In the event the budget of any parish failed to meet the requirements of the plan for equalization, the State Board of Education could require that changes be made to conform with the Equalization plan. Other requirements for participation which had to be satisfied were: 1) The State Superintendent had to examine and report on school facilities maintained; 2) the State Board of Education could withhold Equalization Funds if proper facilities were not maintained; and 3) the Equalization Fund was to be distributed quarterly during the year (Foote, 1931).

At this point it is of importance to note that teachers' salaries were included in the cost phase of the Equalization Formula. In effect, this represented an effort on the part of the State to subsidize, at least indirectly, the salaries of teachers. For although it was generally known that the revenue derived from the Tobacco Tax was for teachers' salaries, there was never a reference in the law or in the distribution of the revenue of this fact. Therefore, it was with the Equalization Formula, as developed by John M. Foote, that teachers' salaries became a factor in the State's distribution. It was not until the State Minimum Salary Schedule was adopted in 1948 that teachers' salaries were established in Louisiana law.

MODIFICATION OF THE EQUALIZATION FORMULA
IN 1934

Despite the introduction of a supplementary distribution of State funds through equalization aid, support for school continued to decline at the local level. The major support came from the property tax, but assessments were declining and land was being adjudicated to the State for non-payment of taxes. All of these factors had a serious effect on the financing of public education and caused many schools to operate for shortened terms of four to eight months. In many parishes, special maintenance taxes had expired, and voters refused to renew the taxes. In an effort to find solutions to the problems of school finances and tax revenues, the State Legislature appointed a Tax Reform Commission. Functioning with the assistance of the State Department of Education, the Commission made an extensive study and recommended certain solutions to the Legislature.

The Regular Session of the 1934 Legislature made important changes in the Constitution relating to school finance as a result of the recommendations of the Tax Reform Commission. The two most important were the passage of Amendments 6 and 7 in November 1934.

Amendment 7 required the Legislature to provide, by an appropriate tax levy, a minimum State Public School Fund of no less than ten million dollars per year. Three-fourths of this fund was to be distributed to parish school boards on the basis of educables between the ages of six and eighteen as determined by the school census. The other one-fourth of the fund was to be distributed to the parish school boards on the basis of equalization. This provision was

designed to provide a minimum educational program in all parishes. Finally, the State Public School Fund had to be separated from other State funds, kept in separate bank accounts, and distributed monthly to the parishes at the direction of the State Superintendent of Education (Annual Report, 1934-35).

Amendment 6 related to the sources and uses of parish school funds. This amendment provided for the continuance of the three mill parish ad valorem tax, the Severance Tax, and minor sources of support. Changes important to the taxpayer and to education were: 1) the gradual shifting of support previously provided by the parish special maintenance tax from the parish to the State. Thus, as State funds increased, the special taxation at the parish level would be decreased until finally, in theory, eliminated; 2) the amendment required that all parishes operate their schools on a parish-wide financial basis. All funds for public education had to be placed in one fund, and all schools would be operated for sessions of equal length; and, 3) finally, the Legislature was required to levy and collect such additional State taxes, other than property taxes, as would be necessary to increase the State School Fund annually apportioned to the parishes, to the sum of not less than ten million dollars, to insure that State funds would be provided in place of the local property taxes which the amendment also reduced (Annual Report, 1934-35).

In addition to the above provisions regarding public school funds the Legislature also created a Property Tax Relief Fund. State taxes were placed in this fund to provide additional school funds and to reimburse local governmental units for revenue lost

because of the enactment of the Homestead Exemption Law, which exempted from taxes the taxpayer's homestead up to two thousand dollars. The State paid the taxes assessed on this exempt property, thereby relieving the property owner, a process of shifting a part of the local tax burden to the State level (Act 54, Regular Session, 1934).

With new sources of revenue, changes were expected in the distribution of funds and also in the requirements for participation. The general plan of procedure for the 1934-35 school session was basically the same as used in the preceding years. Increased revenues made it possible to increase the support for the minimal education program funded through the Equalization Formula. In the cost phase the amount per teacher was increased to \$950. for white teachers and \$350. for Negro teachers. Transportation costs were based upon twelve dollars per transported child. An allocation of two dollars per pupil was allowed for "other costs of operation." Supervision was added as a new cost item for the minimum program. Support of the minimum program was revised to include only five-sixths of the State Public School Fund apportioned on a per educable basis. Parish revenue changes in the support program consisted of a three mill property tax and the parish share of the Severance Tax (Annual Report, 1933-34).

The changes in the Equalization Fund brought increased revenues for schools. For the first time the State was providing more than one-half of the cost of current operation for sixty of the sixty-six school systems. In the poorer parishes receiving Equalization Funds, State funds exceeded local funds to a much greater degree. The

Equalization Fund was distributed on the basis of money actually expended in maintaining the minimum educational program during the preceding school year. The State reimbursed parish school systems for expenditures actually made during the prior school year up to a fixed limit (Annual Report, 1933-34).

State funds continued to grow and play a major role in school support. These funds were distributed to local school systems on the basis of per educables, special grants, and equalization. The basic plan for distribution of the Equalization Fund remained the same, with new items being added to the cost and support programs as needs were recognized (Howell, 1965).

SALARY CHANGES IN THE COST FORMULA, 1934-1947

The item in the Equalization Formula of importance to this study is "cost of instruction." During the period under examination the cost of instruction for any particular parish was the product of the number of teachers allotted times the average salary of all teachers in the State. This cost item was calculated on a segregated basis; namely, the cost item was figured separately for white teachers and for Negro teachers. One of the differences in salaries was based on the average length of school session for the black and white schools. Generally, white schools were operated for approximately nine months, whereas the Negro school session usually lasted for less than six months (Foote, Journal, October, 1929).

The teacher allotment was, and still is, based upon the allotment of a number of pupils to one teacher. In the early formulae

for calculating number of teachers allotted, charts made distinctions between the physical size of the schools and between elementary and secondary schools. Foote, as has already been mentioned, made a relatively simple breakdown which was used during the 1930-47 period with some modification (Foote, 1931). Basically, teacher allotments are made on a pupil-teacher ratio.

The State Department of Education checked all parish-submitted figures and as a consequence in those early days of Equalization a disturbing factor to many parishes was to discover that overstaffing was a common occurrence in many schools. Not wishing to disturb or reduce the pupil-teacher ratio many parish superintendents complained. T. H. Harris indicated that while many schools were overstaffed, many schools within the same parish were understaffed. He suggested that equalization occur within local school systems. The important fact to Harris was that the local school systems should take care of the imbalances themselves.

The second item in the instructional cost formula was the average salary of all the teachers in the State. The State Department of Education, with figures submitted by the parishes, was able to determine this figure with much accuracy. Table 1 presents a summary of the average salary of teachers in selected years and the salary figure assigned by the State Department of Education in determining the amount required to reimburse teachers.

These data are presented to show that the determination of salaries as a cost item in the Equalization Formula did follow the average salaries of teachers throughout the State as reported. The

one exception being the 1931-32 year when the average salaries for white teachers far exceeded the amount assigned in the cost phase of the formula. Foote explained the differences in the following manner (Foote, 1931):

When these median costs were used in a trial set-up we found that the amount necessary to equalize on this basis was three and three-quarter million dollars. Reductions were necessary. Since instruction (the salaries of teachers) is the major factor in educating children it was reduced much less than transportation and other services. One million cannot do a job requiring three or four times as much money.

Table 1

A Comparison of Actual Average Salary and the Salary Cost Item in the Equalization Formula for Black and White Teachers
1931 - 1947

WHITE TEACHERS			
Year	Actual Average Salary	Year	Salary Cost Item in the Equalization Formula
1931-32	\$ 960.00	1932-33	\$ 800.00
1937-38	1,087.00	1938-39	1,050.00
1939-40	1,185.00	1940-41	1,150.00
1941-42	1,397.00	1942-43	1,300.00
1945-46	2,012.00	1946-47	1,885.00
BLACK TEACHERS			
1931-32	\$ 296.00	1932-33	\$ 300.00
1937-38	296.00	1938-39	300.00
1939-40	504.00	1940-41	550.00
1941-42	631.00	1942-43	650.00
1945-46	1,169.00	1946-47	1,085.00

Note: Based upon information presented in Annual Reports during the years indicated.

In Table 2 data are presented which reveal the salary assigned by the State Department of Education for white and Negro teachers in the Equalization Formula during the entire peior 1930-1948.

Table 2
Salaries Allowed Teachers in the Equalization Formula
1930 - 1948

Year	White Teachers' Salaries	Negro Teachers' Salaries
1930-31	\$ 800.00	\$ 300.00
1931-32	800.00	300.00
1932-33	800.00	300.00
1933-34	725.00	250.00
1934-35	950.00	350.00
1935-36	825.00	300.00
1936-37	825.00	300.00
1937-38	950.00	375.00
1938-39	1,050.00	400.00
1939-40	1,050.00	400.00
1940-41	1,150.00	550.00
1941-42	1,200.00	600.00
1942-43	1,300.00	650.00
1943-44	1,450.00	725.00
1944-45	No Information	No Information
1945-46	1,550.00	775.00
1946-47	1,885.00	1,085.00
1947-48	2,200.00	1,400.00

Note: Based upon information presented in Annual Reports during the years indicated.

Despite setbacks in 1933, 1935, and 1936, the trend of the average salary was upward. Economic conditions prevailing during the depression years accounted for the lack of funds in the State and thus in education. During the Great Depression of the 1930's the teachers remained relatively silent regarding salaries. The only complaint found in the Journal of The Louisiana Teachers Association was a plea to the parishes not to charge off overall deficits on teachers' salaries. That this was done however, was noted in T. H. Harris' praise for the patience of teachers who were owed more than two million dollars in back salaries over the period of two sessions by school boards throughout the State (Annual Report, 1932-33).

While Harris admitted in his Annual Report of 1936-37 that salaries were low, he saw great improvement over teachers salaries of the past in Louisiana. He further pointed out that the teachers of Louisiana were the highest paid in the South with the exception of Maryland (Annual Report, 1936-37). Of less consolation to the teachers at the time was the comment that, ". . . there should be no agitation at the present time to increase salaries of teachers and if added funds should be found by the State, the funds should go to janitors and bus drivers" (Annual Report, 1936-37).

Chapter 4

THE MINIMUM SALARY SCHEDULE:

STATE FUNDING OF TEACHERS' SALARIES THROUGH EQUALIZATION

AND THE TEACHERS' SALARIES FUND DISTRIBUTION

1948 - 1954

A study of teachers' salaries prior to the 1948 Session of the Legislature indicated that wide variations existed throughout the various parishes of the State. Some of the richer parishes, primarily Orleans, East Baton Rouge, and Caddo, were able to provide better salaries to teachers and, as a result, these systems were able to employ better qualified teachers (Gremillion, 1950).

The Louisiana Legislature, as indicated in the previous chapter, had appropriated during the period of 1930-47 more money earmarked for salaries through the Equalization Distribution. However, two problems existed. First, money for teachers salaries allowed in the cost program, regardless of the source of the appropriation, were still placed in the State Public School Fund to be allocated in terms of the per educable distribution and equalization distributions. Second, from the initiation of equalization, salaries allowed in the cost program were based upon an equal amount per teacher allotted and employed. This practice did not take into consideration actual salaries being paid teachers nor did it account for differences in degrees earned and teaching experience. Teachers were receiving salaries different from the amount allowed in the Equalization Formula. Local school boards benefited financially when most of their teachers were

being paid less than the amount allowed and were taxed when most teachers were paid more than the amount determined in the Equalization Fund Distribution.

In an attempt to promote maximum raises for teachers, the State Superintendent of Education, John Coxe, advised school boards to devote all of the five million dollars appropriated by Act 148 of the 1946 Legislative Session to teachers salaries (Circular 2622, 1946). Coxe recommended this course of action despite the fact that the Act had specified that only 63 percent of the amount be dedicated to teachers' salaries. However, the Act also specified that the money be used exclusively for the purpose of raising the pay of teachers in the schools of each parish whose salaries were \$3000. per annum or less (Act 148, Regular Session, 1946).

This chapter will present: 1) The adoption of the first Minimum State Salary Schedule for Teachers and the creation of a Special Teachers' Salary Fund Distribution; 2) the problems encountered in distribution; and 3) the State Supreme Court's resolution to the problem.

THE MINIMUM STATE SALARY SCHEDULE

Because Louisiana's wealth is centered in relatively few parishes, poor parishes had been unable to maintain a basic minimum educational program. As a result, in order that the essentials of such a program be guaranteed, it became necessary that the legislature adopt an amendment to the Constitution. Ratified by a vote of the people of Louisiana in 1936, Act 76 provided the following (Louisiana Constitution, 1940).

Article XII, Section 14, Paragraph 5. Shall provide, by appropriate tax levies, appropriation or otherwise, a minimum amount in this State Public School Fund of not less than Ten Million Dollars (\$10,000,000.00) per annum. The State Auditor and the State Treasurer shall transfer all balances on hand for public common schools to the State Public School Fund herein provided for, promptly after these amendments and laws shall have gone into effect.

All state funds for the support of public schools as herein, heretofore, or hereafter provided for shall be segregated and kept in separate bank accounts, apart from all other state funds. Such funds as may be appropriated out of the general fund shall be paid into the State Public School Fund herein provided for, in twelve equal monthly payments, and all such funds, including any appropriation from the general fund, shall be apportioned and distributed to the parishes and paid out to the parish school boards on the following basis:

(a) Three-fourths ($3/4$) of this State fund shall be apportioned and distributed to the several parish school boards in this State and, shall be paid in monthly installments, in the proportion that the number of educable children from six (6) to eighteen (18) years of age, inclusive, in each parish, bears to the total number of such educable children in the State; and the Legislature shall provide for the enumeration of said educable children.

(b) One-fourth ($1/4$) of this State fund shall be apportioned and distributed to the parish school boards on the basis of equalization, so as to provide and insure a minimum educational program in the common public schools, which shall be set-up by the State Board of Education for all parishes of the State; provided, that the administration and regulation of this apportionment, distribution and payment of this fund to the respective parish school boards, shall be under plans, rules and regulations to be made and provided by the State Board of Education, and shall be under the jurisdiction and supervision of said Board.

(c) Any other State funds provided by law for the support of public schools shall be apportioned and distributed in like manner, after payment thereof in accordance with the Act appropriating the same. Provided, that the fractional apportionments herein above required shall not become effective until such time as funds expected annually from tax levies, Legislative Appropriations, or other sources shall amount to the sum of ten million (\$10,000,000.00) dollars; until and unless such amount is reached, said fractional apportionments shall be no more than five-sixths ($5/6$), on the basis of educables, and no more than one-sixth ($1/6$), on the basis of equalization.

Provided, that in no case shall the State support for any parish exceed ninety (90%) per centum of the cost of the minimum state educational program in that parish.

Immediately, a number of the poorer parishes participated in the Equalization Fund. By 1947 fifty-four parishes were receiving State aid as a result of the equalization provisions. Circular 3035 to Parish Superintendents, Presidents, and Members of Parish School Boards, released August 3, 1948, indicated that only fourteen administrative units in the State were not participating in the Equalization Fund for the year 1948-49.

With this additional aid one problem remained to be solved. A study of teachers' salaries prior to the 1948 session indicated that wide variations in salaries were existing throughout the State and the situation was becoming critical. In an effort to relieve the situation the 1948 session of the Legislature passed an act which officially provided Louisiana with its first minimum salary schedule for teachers. Act 155, formally introduced as House Bill 178 by Messers, Blasi, Wimberly, Angelle, and Martin stipulated:

AN ACT

Section 1. Be it enacted by the Legislature of Louisiana, That the Louisiana State Board of Education is hereby authorized and directed to establish and maintain a minimum salary schedule to be paid public elementary and high school teachers in the schools of the State of Louisiana by including the schedule hereinafter set out in the formula for computing the state equalization fund distribution.

Section 2. This minimum salary shall be applicable to qualified teachers possessing a valid teacher's certificate or whose legal employment requires such teacher's certificate.

Section 3. Beginning with the session 1948-49 and continuing thereafter all public elementary and high school teachers in the schools of the State of Louisiana shall receive a minimum salary on a nine-months basis in accordance with the schedule hereinafter given as follows:

Proposed Minimum Salary Schedule for Teachers

	A	B	C	D	E	F
	Below 1 yr.	1 year	2 years	3 years	B.S.	Master's
1st	\$1,200	\$1,500	\$1,800	\$2,100	\$2,400	\$2,500
2nd	1,900	2,200	2,500	2,600
3rd	2,000	2,300	2,600	2,700
4th	2,100	2,400	2,700	2,800
5th	2,500	2,800	2,900
6th	2,900	3,000
7th	3,000	3,100
8th	3,100	3,200
9th	3,200	3,300
10th	3,400
11th	3,500
12th	3,600

No teachers will receive less than the salary received during 1947-48 for nine-month's work.

Section 4. Nothing contained in this act shall prevent parish or city school boards from providing additional compensation or increased increments for special teachers, such as principals, assistant principals, coaches, librarians, agricultural teachers, home economics teachers, music teachers, or any other teachers.

The State Board of Education at its meeting of July 27, 1948, passed the following resolution in order to assure each parish school board sufficient funds to meet the requirements of the minimum salary schedule (Circular 3035, August 3, 1948):

WHEREAS, Act No. 155 of the Legislature of 1948 establishes a State-wise minimum salary schedule for all elementary and high school teachers, and

WHEREAS, The act authorizes and directs the Louisiana State Board of Education to maintain the salary schedule, and

WHEREAS, The sum of \$8,000,000.00 has been appropriated for the session 1948-1949 and for a special teachers' salary fund for the purpose of putting into effect this schedule, and

WHEREAS, It has been estimated that at least 35% of the total increased per educable and equalization funds is necessary to accomplish this purpose.

NOW BE IT RESOLVED, That the State Board of Education convened in the City of Alexandria, Louisiana, on this the 27th day of July 1948, hereby recommends to all parish school boards throughout the State of Louisiana that they increase the salaries of teachers in their respective parishes in keeping with the amount of increased revenues provided by the Legislature to carry into effect the minimum salary schedule under Act 155.

With the passage of the teacher minimum salary law the Legislature immediately allocated eight million (\$8,000,000.00) dollars to the Teachers' Salary Fund to be paid to the poorer parishes in order that teachers' salaries could be equalized throughout the State. A companion measure, Act 512, was passed by the Legislature in 1948 to be submitted to the vote of the people as Amendment 2 in the November 1948 general election. This amendment provided the following (Act 512, Regular Session, 1948):

Act 512 (Senate Bill 29 by Messers Gardiner E. E. Willis and Barham).

Proposing, in part, an amendment to Section 14 of Article XII of the constitution so as to add an additional paragraph to be known as SIXTH by providing that the Legislature may appropriate sufficient moneys out of the State Public School Fund to pay the Salary of the State Superintendent of Public Education, the expenses of operating the State Department of Education, the amounts necessary for vocational education and vocational rehabilitation, the amounts necessary to participate in furnishing lunches to the school children of the state, the amounts necessary for the operation of the Teachers' Retirement System including reimbursement to the parish and city school boards for their contributions as employers to the teachers' retirement fund, and the amount necessary to provide for the payment of minimum salaries, as may be fixed by the Legislature, to teachers, in the public schools of elementary and secondary grades.

The net effect of the proposed Constitutional amendment was to grant authority to the State Board of Education to distribute the \$8,000,000.00 teacher salary fund in keeping with the method utilized in determining the basic amount needed. The State Department of Education had recommended \$8,000,000.00 as being the difference needed to implement the new schedule state-wide.

The important elements in this act were: 1) a Special Teachers' Salary Fund was created, and special funds were to be appropriated at each legislative session to insure that teachers were paid a minimum

salary as prescribed in the act; 2) the State directed, in intent, that no teachers would be paid below this salary schedule in any individual parish in the State--parishes could pay over the minimum but not under; and 3) the State Board of Education was to be the approving and distributing agency of the new Teachers' Salary Fund.

Since the Legislature had begun appropriating special funds for teachers' salaries, especially during the 1940's, it was inevitable that there be criticism of the manner and method of distribution of these added funds.

The method employed by the State Board of Education in the distribution of State funds was to place three-fourths of the amounts appropriated into the per educable distribution and the remaining one-fourth into the equalization distribution (Circular 2622, August, 1946 and Circular 2844, July, 1947). This was done with the added advice to use designated percentages of the amounts for teacher raises. Not all believed that this was being done or even done properly, for as a consequence, when Amendment 2, Act 512, was proposed to the public for ratification, a storm of controversy was stirred up. It became apparent that the so-called wealthy local school systems were to voice objection to the proposed constitutional amendment. Rather, these systems chose to seek distribution of the \$8,000,000.00 on the basis of the three-fourths and one-fourth ratio stipulated in the Constitution.

THE PROBLEM

In August of 1948, the State Times and the Morning Advocate Newspapers assigned its two Capitol reporters, Margaret Dixon and

Lamar Gresham, to study the equalization fund in terms of the manner in which it had functioned. Their findings were presented in a series of articles which appeared in both newspapers. Throughout the series both reporters leveled criticisms upon the uses and abuses made of the Equalization Formula. Listed below are the headlines of the five articles written by the reporters, and significant passages from those articles. The articles name five factors which, according to the reporters, existed. These factors, the reporters claimed, indicated how the Equalization Formula had been twisted and adulterated. As a result, the reporters claimed the so-called formula had become in reality a "discrimination formula" or a "political pacification formula."

1. Irregularities in the distribution of State School Funds.

In support of this accusation the following was written (Dixon, 1948):

In September 1942, John M. Foote, veteran employee of the State Department of Education, who had been head of the administrative division, resigned in protest against the method being employed in distributing the fund. In 1945, some of the richest parishes in the state were given handouts from the fund to quiet them on protesting the failure of the board to put into effect the new school census. On July 31, 1946, Foote appeared before the State Board of Education and made some specific charges as to the misapplication of the fund. The substance of the charge was that the fund is often used for "pacification" purposes and that the rules are changed in the middle of the game to meet particular circumstances. At the same meeting, the state board of education approved a most unusual change in the rules to permit Orleans, one of the state's wealthiest parishes, to get nearly \$700,000.00 it could not have obtained under existing law.

Another incident was cited to show that the minimum program as applied was more of a theory than a reality (Dixon, 1948).

The minimum state program in Caldwell Parish cost a gross of \$198,461.00 and a net of \$195,038.00 after deduction of 1.75% made in all parishes. The total support available for Caldwell's program was \$9,702.64. Thus, Caldwell received from the Equalization Fund the total of \$99,335.40. But Caldwell's actual expenses did not tally with the figures set up in the minimum

program. The difference in what was allowed for teachers' salaries, and what was actually paid amounts to roughly \$20,000.00 Caldwell used this sum for purposes other than the one for which it was allocated. Some of it may have gone for the transportation item since the statistics reveal that the parish spend \$36,121.39 for this item--or about \$2,000.00 more than it was allocated.

2. Equalization fund helped to solve financial muddles. To emphasize this factor the following case which occurred in 1940 was cited (Dixon, 1948):

The 1940 legislature appropriated considerably more money for Louisiana schools than have been appropriated previously. But under the equalization formula that year, it looked like some parishes would receive less money than they had received in 1939. One of the parishes so affected was the home parish of Louisiana's new governor, whose educational experts incidentally, had recommended the formula for that year. That parish and seven others appealed to higher authority, in that particular case, the governor. Political expediency indicated that something had to be done. It was. The good old equalization fund was tapped to the tune, this time, of \$94,890.00. This amount was distributed to the eight parishes in order that their share of school funds would not fall below the amount they had received the preceding year. It was distributed as follows: Beauregard, \$16,202.00; Evangeline, \$104.00; Grant, \$10,666.00; LaSalle, \$1,820.00; Sabine, \$26,345.00; Union, \$16,695.00; Vernon, \$18,305.00; and Winn, \$5,023.00.

That's the way it goes. Rules or no rules, formula or not, the equalization fund is there, and apparently he who raises enough fuss can circumvent the rules and get the cash.

3. Inconsistency governed the school fund distribution.

The guiding principle in distribution of Louisiana's Equalization Fund appeared to have been inconsistency, with perhaps a little expediency thrown in. For example, the distribution in 1944-45 was based upon figures from two years previous. The result was that the 1944-45 equalization distribution was made on figures from 1942-43.

This irregular procedure made some interesting differences in funds that certain parishes received. Natchitoches Parish, for example, showed a loss in the two year period of nearly 300 white and 500 Negro

children in average daily attendance but received funds from the State on a basis of 800 children who were not in school the previous session.

On the other hand, Calcasieu's population, swollen by soldiers and war workers who brought their families into the parish, showed an increase of 548 white children for the same period. But Calcasieu received no increase in funds from equalization.

In arbitrarily basing its distribution of funds on two years previous instead of on the preceding year, the school authorities were acting in their usual inconsistent fashion regarding equalization money.

The "Monroe Case" was cited as an excellent example of this inconsistency (Dixon, 1948).

Back in 1941-42, the report of the state department of education for that year shows that the City of Monroe received \$20,000.00 from the equalization fund over and above the \$26,216.00 it needed on the basis of the state department of education's figures to maintain a minimum school program. Monroe actually received that year in equalization funds \$46,000.00. What happened was that the state figured in its equalization formula a one mill special tax voted in Monroe in addition to the three mill constitutional tax, but then decided, when protests came from Monroe, that it shouldn't be penalized for voting the tax. After all, the equalization formula was handy and Monroe had obtained \$46,000.00 the year before.

The result: Monroe got its \$46,000.00, exactly \$20,000.00 more than it should have received under the equalization formula for that year, and apparently everyone was happy--Monroe most of all.

4. Rich parishes received equalization money. Another example of how Louisiana's fund to equalize educational opportunity for every child, regardless of where the child lived, had been irregular was the action of the State Board of Education in 1947 in having given

equalization money to some of the richer parishes, including Caddo, East Baton Rouge, St. Bernard, and Jefferson.

The following article indicated such conditions were not false accusations or exaggerations (Dixon, 1948).

Last year, four of these so-called wealthy parishes and some others did receive equalization money by way of "pacification" and compromise.

Act 93 of 1938 provides that the state board of education might make use of the 1940 federal census in its distribution of educable funds in place of a school census that year and directs that a school census shall be made each four years thereafter if a federal census is not available. Since no federal census is due until 1950, it behooved the board under Act 93 of 1938 to order an enumeration to be conducted the winter of 1944-45 for the 1945-46 distribution of funds.

But the census did not come out right. At first it looked in 1945 like the census would show a loss of 44,000 in the number of educables in the state. At about the same time it was discovered that the legislature of 1944 had made its public school appropriation based upon the 1940 federal census (already out of date) at \$22.50 per educable. If the distribution was made on the basis of \$22.50 per educable using the 1945 census, it was believed about \$1,000,000.00 of the public school fund, or \$22.50 for 44,000 educables, could not be distributed and some of the parishes where school population had dropped off severely stood to lose considerable sums from the state allocation.

Rex Beard, business manager of the East Baton Rouge school board told the state board of education that East Baton Rouge parish had an increase of 2316 educables and that if the state fund was distributed without regard to the \$22.50 limitation the state would have \$24.50 to distribute for each educable. Under this method, he pointed out, East Baton Rouge would receive \$92,014.00 additional.

The same situation applied to Calcasieu with 2848 additional educables, Jefferson with 1730, LaSalle with 144, St. Bernard with 69 and Caddo with 118.

The situation appeared bad, but the state board of education was not dismayed because it had the equalization fund, dedicated you remember, to the poorer parishes. School authorities dipped into this fund, took out \$167,600.00 and distributed it to the six parishes at the rate of \$22.50 for each educable increase.

But the board of education apparently found nothing strange in the fact that it was using the 1940 census for its per educable distribution, but was using the 1945 census in taking money from the distribution fund for distribution to six wealthy parishes.

5. Privileges granted Orleans Parish as "other costs" ran high. The most flagrant example of the inadequacy of state laws governing the distribution of education funds, and of the arbitrary control the State Board of Education exercises over thousands of dollars was seen in the action of the Board on July 31, 1948, in giving the parish of Orleans the tidy sum of \$697,000.00.

An account of the incident follows (Dixon, 1948):

Shortly after the state legislature had generously appropriated some \$5,000,000.00 a year as an increase in public school funds, Orleans school authorities found out that the 90 percent clause in the constitution would prevent them from receiving the parishes proportionate cut in this increase. The increase in funds had permitted the department of education to make per educable distribution on a basis of \$28.74 per educable. The 1946 census showed Orleans to have 106,500 educables. Thus, on the per educable distribution alone, New Orleans would have received from the state over \$3,000,000. The total cost of the state's minimum program in Orleans is only slightly over three and a half million dollars. Consequently, under the 90 percent clause, the state could have given Orleans only a paltry few thousand dollars.

It must be remembered that the 90 percent clause in the constitution had heretofore been largely ignored, but the attorney general had ruled recently that it must be applied in the distribution of school money whether on a per educable or equalization basis.

Something had to be done about this, despite the ruling. So the state board of education turned to their old reliable--the equalization formula and its relation to the minimum state program. As explained before, there is a neat little item in the computation of the minimum program known as "other costs" or overhead expenses.

The equalization formula recommended by the committee had specifically recommended that "other costs should bear a reasonable relationship to the total amount parishes actually spent for the items comprising the other costs category." Particular attention is invited to the word "reasonable."

The formula then set forth that "other costs" should be based on this schedule: First 99 teachers, \$430 per teacher; between 100 and 199 teachers, \$330; over 200 teachers, \$300 per teacher. It should be noted that according to this formula, and logically so, the overhead costs decreased as the number of teachers increased.

But Orleans Parish had a problem to be solved. So the state board of education arbitrarily set the "other costs" per teacher in Orleans at \$825 per teacher. To show how fantastic this figure is, a glance at the education department's report for 1945 shows

that the total "other costs" item for Orleans in 1944-45 was listed as \$231,750. In 1946 the "other costs" items for Orleans is a staggering \$1,250,700. And fully amazing is the fact that Orleans actually had more teachers allotted in 1944-45 than in 1946.

Immediately, the passage by the Legislature of Act 512 caused comment and disapproval from various sections of the state, primarily Caddo, East Baton Rouge, and Orleans parishes. The leading newspapers from the Shreveport, Baton Rouge, and Orleans areas asked the public to defeat the bill which was to appear as Amendment 2.

An editorial in the Morning Advocate, dated a few weeks prior to the election, clearly demonstrated the attitude taken by that newspaper toward the amendment (Morning Advocate, 1948).

The people of Louisiana are being called upon in the November 2 election to approve or reject 41 proposed amendments to the state constitution. Persons with legal background and with plenty of time to study all the proposals have difficulty in determining just what each proposal would do. It is our conclusion that you will make no mistake in voting against the first eight proposals. Each of these proposals gives additional powers to public officials.

To further quote the editorial (Morning Advocate, 1948):

Amendment 2 is designed to legalize many of the activities of the state such as providing free lunches and providing minimum pay for teachers, but in doing these things it would remove the protection that three-fourths of the public school funds must be distributed to the parishes on the basis of the number of educables. Under this amendment it would be possible to devise formulas which would deprive certain parishes of a substantial portion of their state allotments. State school funds could be made the object of political jockeying by the various parishes. The amendment would remove some of the fundamental safeguards of the state public school fund and should be defeated. Free school lunches and teachers' salaries probably won't suffer by the defeat of the amendment.

On November 1, 1948, the eve of the election, the State Times, a Baton Rouge evening newspaper had the following editorial comment relative to the voting on the forty-one proposed amendments and, in particular, Amendment 2 (State Times, 1948):

The state's most complicated general election will be held tomorrow. Not only is there real competition between candidates in the general election, but the people are being called upon to express their views on 41 different proposals to amend the constitution of the state.

The constitutional amendments are the most important. Particularly it is important that the power-grabbing first eight of the proposals be defeated.

No 2, Against--while designed to give specific authority for school lunch program and minimum salaries for teachers, it unduly removed safeguards in the distribution of three-fourths of public school funds to parishes on a per educable basis and makes way for political jockeying in public school funds.

Not only did Baton Rouge newspapers openly oppose the second amendment but also similar editorials appeared in the Times Picayune, New Orleans States, and the New Orleans Item. The Shreveport Times also was adverse in its comments, advising defeat of Amendment 2.

An analysis of the specific views stated by the Baton Rouge newspapers quoted above reveals that contradictory statements were made. In the five articles written by State Times and Morning Advocate reporters, sharp criticism was leveled at the Equalization Formula. Five factors were listed as harmful effects of the basis used to distribute funds. However, in the opinion of other reporters for the same newspaper, every effort should be made to defeat an amendment which would change this basis of distribution. Such an about face from a former policy pointed to the possibility that opposition to certain candidates involved could be aroused by inciting public opposition against certain measures. Too, the papers were quick to realize that those who were bound to suffer as a result of this measure were the population in the immediate vicinity. This group represented the richer parishes in Louisiana and had little if any need to participate in the Equalization Formula--as a result, if the amendment

was adopted the people of these respective areas stood to lose a considerable amount of money. In addition, Governor Earl K. Long and his administration had endorsed all forty one proposed constitutional amendments.

Opposition aroused by certain agencies was successful, and as a result Amendment 2 was defeated. It met defeat by a scant majority of 4,920 votes. Four parishes, namely Caddo, Calcasieu, East Baton Rouge, and Orleans cast over 103,000 votes against the amendment. This figure represented over 60 percent of the actual number of "nay" votes cast. Attention is called to the fact that these parishes represent the metropolitan areas and at the same time, the richer parishes.

The Problem in Controversy

On December 6, 1948, two weeks following the official count of votes on the proposed amendment, the Louisiana State Board of Education met and agreed to defer action on the question of how to distribute the \$8,000,000.00 special fund for guaranteeing minimum teacher salaries in view of the defeat of the constitutional amendment which provided a method of distribution. The Board requested State Superintendent of Education Shelby M. Jackson to prepare plans and recommend procedures for the distribution and to obtain an opinion from the Attorney General as to the course of action the Board may pursue. As a result, shortly after, an allocation based upon the methods used by the State Department of Education in determining the \$8,000,000.00 fund was announced which provided no share for Orleans Parish. State Department of Education officials announced that before

they qualified for a share of the \$8,000,000.00 all parish school boards were required to use 35 percent of the regular increase in their State appropriations to bring salaries of teachers up to standard.

This immediately brought in a storm of protest from Orleans' Parish School Superintendent Lionel J. Bourgeois. The State Board of Education, in view of the protests, deemed it necessary to take more time to consider Orleans' Parish claim to a share in the special \$8,000,000.00 fund to guarantee minimum salaries for teachers. Arguments between Orleans Parish Superintendent Bourgeois and spokesman for the State Department of Education led to the emerging of the following possibilities from the discussions (Times-Picayune, 1948):

1. Unless the Orleans Parish school budget were approved at least tentatively, the city school system would be unable to make the bank contract necessary to meet its pay roll.
2. If the formula were revised to allow Orleans Parish a share in the fund, other parishes which acted early towards equalization of pay for white and Negro teachers also would benefit.
3. The Orleans Parish School Board would find itself in a position relative to the taxpayers of Orleans Parish which might compel it to test the constitutionality of Act 155, which provided the \$8,000,000.00 fund. However, according to Superintendent Bourgeois, this was not a threat.

G. B. Benton, Jr., Supervisor of Finance in the State Department of Education, told the State Board the reason for Orleans' exclusion from the \$8,000,000.00 special fund. He stated (Times-Picayune, 1948):

All parish school boards are being required to use 35 percent of the regular increase in their state appropriations to bring salaries of teachers, both white and Negro, up to standard before they qualify for a share of the \$8,000,000.00. Under this formula, 35 percent of New Orleans' increase would be \$241,874, while the cost of bringing salaries up to standard was only \$167,500, therefore New Orleans did not qualify for any portion of the special fund.

In reply Superintendent Bourgeois stated (Times-Picayune, 1948):

The meat of our petition was New Orleans' early action in equalizing the pay of white and Negro teachers. Such action statewide had only been recently required by action of the Legislature and the state board. But we have already equalized teachers' pay, following a suit brought by Negro teachers in 1943. Further, equalization cost nearly \$700,000 this year and this sum should be figured in determining New Orleans' need for an allocation from the special fund. Thus, we should not be penalized because we saw our duty early and did it. If this formula remains unchanged, a board which acted early in adopting the policy now required by the state board and the Legislature will be penalized in the division of any appropriations for equalization which may be made in the next 50 years.

In reply, Benton added (Times-Picayune, 1948):

If the formula were changed along the lines Bourgeois advocates, then other school boards who had taken some action towards equalization would get the benefit of the change.

Thus, the controversy raged between the two groups. Though Superintendent Bourgeois had earlier stated that no legal action would be resorted to, subsequent events bore out how meaningless this statement was. Little doubt remained at that time that the issue would have to be settled by court decision.

THE COURT DECISIONS

The Nineteenth Judicial District Court

Once it became evident to the Orleans Parish School Board that they were not going to receive a share of the \$8,000,000.00 special fund, legal action was instituted. The Orleans Parish School Board in its petition filed in the Nineteenth Judicial District Court in Baton Rouge on January 17, 1949, set forth the following allegations in support of its contention (Louisiana Schools, April 1949):

I. That, by virtue of Act 155 of the Regular Session of the Louisiana Legislature for 1948, the Louisiana State Board of

Education was authorized and directed to establish and maintain a minimum salary schedule to be paid public elementary and high school teachers in the schools in the State of Louisiana and that by virtue of Item 8 Schedule 110 of Act 350, being the General Appropriation Act of the Regular Session of the Louisiana Legislature for 1948, there was appropriated to be distributed and apportioned by the Treasurer, out of the State Public School Fund, to the Teachers' Salary Fund Created by said Act 155, to be withdrawn from the treasury and distributed by the Louisiana State Board of Education to the various Parish and State School Board to carry into effect said minimum salary schedule the sum of eight million dollars (\$8,000,000.00) for the fiscal year 1948-49, and the sum of eleven million three hundred thousand dollars (\$11,300,000.00) for the fiscal year 1949-50.

II. That pursuant to said Act 155 of 1948, the State Board of Education and the members thereof, and/or the State Superintendent of Education, the Honorable Shelby M. Jackson, have devised a formula or plan, or are about to devise and adopt a formula or plan for the apportionment and distribution of the appropriation made in the State General Appropriation Act of 1948, for the purpose of carrying into effect said minimum salary schedule authorized by Act 155 of 1948.

III. That, if defendants, the said State Board of Education and the members thereof and/or the State Superintendent of Education the Honorable Shelby M. Jackson, or if the State Treasurer, the Honorable A. P. Tugwell, distribute the said funds pursuant to any other plan or formula than that authorized by Article 12 of the Consitution of the State of Louisiana, they will be in contravention, and said funds will be distributed in an illegal and unconstitutional manner.

IV. Petitioners further aver that, if defendants distribute the State Funds in compliance with Article 12 of the Constitution of the State of Louisiana, there will be paid to the Orleans Parish School Board approximately one million dollars (\$1,000,000), whereas if the distribution of said funds is made in accordance with the said proposed plan or formula, the amount which the Orleans Parish School Board will receive will be less than two hundred thousand dollars (\$200,000); that petitioners have advised the members of the Louisiana State Board of Education and the Superintendent of Education, Honorable Shelby M. Jackson, and also Honorable A. P. Tugwell, State Treasurer, all of said officials having their legal domicile in the Parish of East Baton Rouge, that petitioners believe and contend that such proposed action is unconstitutional, null and void for the reasons above stated, and particularly because it is in contravention of Article 12 of the Constitution of 1921, and that if Act 155 of 1948 provides for any other method of distribution than that set forth in the constitution it is unconstitutional for the reasons stated.

V. That despite petitioners protest, they are advised and believe that the State Board of Education and the State Superintendent of Education will undertake to withdraw from the

State Treasury the funds appropriated for the support of the public school and will proceed to distribute said funds under the purported authority of Act 155 of 1948 and in violation of the constitutional provision hereinabove referred to.

It was on the basis of these claims that the court, in the usual order of procedure, granted plaintiff, 1) a temporary restraining order, 2) a preliminary injunction, and 3) a permanent injunction prohibiting distribution of any portion of the \$8,000,000. for the fiscal year 1948-49 and \$11,300,000. for 1949-50, as appropriated out of the State Public School Fund by Act 350 from being withdrawn or used by operation of the Teacher Minimum Salary Schedule as created by Act 155 of 1948.

The court took note of this further provision in Act 350 which stated (Louisiana Schools, April, 1949):

Provided, that should insufficient funds accrue to the State Public School Fund to make the apportion and distribution provided for, the amount of the deficit is hereby appropriated out of any money in the General Fund not otherwise appropriated.

The provisional appropriation, of the amount of any deficit, out of any money in the General Fund not otherwise appropriated, is ineffective for the school years 1948-49 and 1949-50 for the reason that the Treasurer could not pay such appropriation until all other items of the two fiscal years of the current biennium, which are appropriated by Act 350 of 1948, and other laws have been fully paid.

Loud protests were registered by various groups in opposition to the action of the Orleans Parish School Board in filing suit against the State thus barring the distribution of the \$8,000,000. fund except as provided in the State Consitution. The following article from the Times-Picayune indicated the path of action adopted by the classroom teachers of Louisiana (Times-Picayune, 1949).

Closing of schools throughout Louisiana when funds now available are exhausted was approved by more than 400 teachers in a special session.

The teachers also adopted resolutions asking the Orleans Parish School Board to drop the suit, and asking the Governor and the Legislature to use whatever means at their disposal to see the intent and purpose of the Legislature's appropriation is put into effect.

A similar resolution adopted by school superintendents of Louisiana stated (State Times, 1949):

Before the present standards of the schools in our state be lowered due to the lack of adequate finances, when the amount of money now available becomes exhausted the elementary and secondary public schools of the state be closed until adequate finances are available to maintain them at the present level.

Accordingly Senator C. H. (Sammy) Downs of Rapides Parish, who spoke on behalf of the Governor at the meeting of the Louisiana Classroom Teachers Association, chastised the group for their failure to properly understand the work for the success of Amendment 2. In addition, he stated (Times-Picayune, 1949):

I didn't see anything from the school people favoring this amendment. Right here in Rapides Parish one of our school board members spoke in opposition to it. The Legislature bore the brunt of the criticism for the taxes they levied, while the teachers who had received the benefits, did nothing to see that the program could be carried out.

R. L. Terry, Winn Parish Superintendent, pointed out the enviable position enjoyed by the Orleans Parish system (Times-Picayune, 1949):

In 1946, a formula was adopted that gave New Orleans an additional \$690,000. for a period of two years, while under the same provision 23 other parishes were not allowed to receive more. Those 23 parishes were among the poorest in the state.

None of the 23 parishes brought suit in 1946 against the discriminatory action of the state board of education.

Meanwhile, in spite of all the protests being registered, the trial began in the Nineteenth Judicial Court in Baton Rouge with Judge Holcombe presiding. Briefs were submitted and in view of the

discussions presented in court, Judge Holcombe rendered a decision-- the gist of which is included in a subsequent statement in the court's written opinion (Louisiana Schools, April, 1949):

That it is the duty of the Louisiana State Board of Education to distribute a sufficient sum out of the State Public School Fund estimated at \$8,000,000. for the fiscal year 1948-49 and \$11,300,000. for the fiscal year 1949-50, to carry into effect the minimum salary schedule as provided in Act 155 of 1948, but that this distribution should be made on the basis of 75% according to the number of educables and 25% as equalization, as provided by the constitution, Par. 5, Sec. 14, Article 12 of the constitution.

The court further stated that it did not believe that the board was limited to the exact estimate of \$8,000,000. in 1948-49 and \$11,300,000. in 1949-50, but that it should distribute a sufficient amount, be it more or less, to enable every recipient school board to pay the schedule of minimum salaries established by Act 155 of 1948.

Temporarily, New Orleans had emerged as the victor of "round one" as a result of Judge Holcombe's decision. Immediately, the State Board of Education appealed the decision to the Supreme Court of Louisiana. The time factor began to be an important element in the proceedings. Faced with a shortage of funds and thus unable to meet budget demands many parishes were faced with the prospect of closing their doors. Mrs. C. W. Flowers, President of the Classroom Teachers Association of Louisiana, in view of the dismal situation, told teachers over the State that they would have to face either a cut in pay or a reduced school term (Times-Picayune, 1949).

H. W. Wright and Gordon A. Webb, editor and assistant editor, respectively, of Louisiana Schools, Journal of the Louisiana Teachers' Association, had this to say in an editorial comment relative to the

trial in the Nineteenth Judicial Court and the subsequent decision by Judge Holcombe (Louisiana Schools, April, 1949):

It is our conviction that the establishment of a minimum salary for teachers in the public schools represents one of the soundest and most constructive educational measures the Louisiana Legislature has ever enacted. Operation of the salary law is of vital importance to every teacher in that a minimum income was assured. A sense of economic security at reasonable levels becomes a new experience to Louisiana public school teachers. Its legality seems unimpaired under the recent court decision but to teachers employed in a majority of parishes where the salary schedule cannot be financed because of the lack of constitutional authority for the State Board of Education to distribute funds on a basis that will finance the salary payment plan, the schedule of salaries rings with the sound of emptiness.

Assuredly, distribution of the \$8,000,000. salary fund on per educable and equalization bases would overcome budget shortages with a few parishes and materially assist all others. This plan is not as the Legislature intended as is evidenced by unanimous vote of both Houses of the Legislature for passage of Act 155 and the item of appropriation from the State General Fund to finance the provisions of Act 155. Our personal interchange of ideas with members of the Legislature and other officials of the state administration during the 1948 regular session are convincing that had there been no minimum salary schedule to finance, neither would there have been the sum of \$8,000,000. for 1948-49 and \$11,300,000. for 1949-50 to have a law suit over.

Parish school boards and superintendents accepted in good faith acts of the Legislature in 1948, including application of Act 155 and other laws governing their fiscal affairs. Their budgets of revenues and disbursements were prepared to conform therewith. In some of the Florida Parishes where schools were opened in July, revenues and disbursements were prepared to conform therewith, and have been expended. In these transactions teachers were paid according to the minimum salary law for the full school term, or possibly some school boards are indebted for one or two months of salaries at this time. In a large number of other parishes where schools have operated seven months or longer, these school boards are confronted with the serious problem of overspending their revenues. Others with the assistance of balances on hand July 1, 1948, are able to operate their schools as originally planned. Four parishes, other than Orleans, are in a small measure favorably affected under the present status of litigation. All except the five face even more serious financial problems in 1949-50 than at present. However, budgets may be adjusted in the early months of the school year and losses may be absorbed over the entire year rather than over a period of a few weeks, and in some cases less time. For the final answer we await the State Supreme Court's decision.

The Louisiana State Supreme Court

The Louisiana Supreme Court on May 29, 1949, lifted restrictions on the distribution of the special \$8,000,000. in order to guarantee a minimum salary scale for Louisiana teachers.

The high court reversed a Baton Rouge District Court decision in favor of the Orleans Parish School Board. Orleans Parish had attacked the proposed distribution because it was left out of any participation in \$8,000,000. The State Department of Education had argued that its formula took into account all increases in school funds voted, and that New Orleans' share in other increases more than took care of its needs for teacher pay scale support.

In its sweeping decision the State Supreme Court gave the following interpretation of the constitutional provision involved (Louisiana Schools, September, 1949):

The Legislature is required to disburse in accordance with the prescribed three fourths--one fourth formula only \$10,000,000. per annum, and it may pay out and distribute for public school purposes, but solely for those purposes, any excess of that sum in such manner as it deems advisable.

The following is an editorial comment in a Baton Rouge newspaper reflecting the views held by the members of the State Supreme Court in rendering their important decision (State Times, 1949).

An old saying that "the law is what the courts say it is" is well illustrated in the decision of the State Supreme Court yesterday holding that the Legislature has the authority to distribute the \$8,000,000. school fund in any way that it may determine.

The people of the State in the November general election rejected a proposed amendment to the constitution to give this power to state officials, but we now find that what the people said they didn't want they have anyway.

Justice Joe B. Hamiter, of Shreveport, writing the majority opinion decided that Section 14 of Article XII of the Constitution can be interpreted in two ways.

One way is that three-fourths of the school funds shall be distributed to the parishes in the proportion of the number of educable children between the ages of 6 and 18 years and the one-fourth by the State Board of Education on the basis of the need of the various parishes.

The other method is that a minimum of \$10,000,000. shall be distributed on the above basis with the remainder being distributed as the Legislature may determine. After setting up the distribution as above outlined the constitution says "the following funds are recognized to be therefor and shall be distributed and paid out to the several parishes, under the authority and jurisdiction of the State Board of Education, and in accordance with the terms of the law source thereof, to wit:" ---and then lists the interest on the proceeds of lands granted by the government to the parishes, bequests to the state, vocational training, and all such other educational funds as the Legislature may provide or as may be otherwise received for educational purposes.

Justice Hamiter, a good lawyer, chose the latter method. Justice E. Howard McCaleb, another splendid lawyer, chose the former. Four other justices of the Supreme Court sustained Justice Hamiter. So that is now the law and this despite the fact that the voters of the state rejected the proposed law in the November election.

The Orleans Parish School Board, faced with the possibility of losing funds, made one last effort to gain the decision by appealing for a rehearing before the Louisiana Supreme Court. After the Court ruled that the State Board of Education could continue its plan for distributing the special \$8,000,000., R. Emmet Mahoney, School Board Member from Orleans Parish, stated (New Orleans States, 1949): "To seek a rehearing is as far as we can go. There is no recourse in the federal courts."

Needless to say that after a rehearing had been granted, the decision of the Supreme Court was not altered. As a result, the State Board of Education was free to distribute the special \$8,000,000. fund as it had originally planned. By this formula Orleans Parish would not have received any share of the special fund, but at its May 14, 1949, meeting, the State Board of Education amended the formula to

allow the Orleans Parish School Board to receive \$167,500. The reason given was that the Orleans Parish School Board for the last three years had been forced to pay materially higher salaries to Negro teachers than other parishes in the State and for that reason they had to draw on their maintenance and other funds to do it (Gremillion, 1950).

The important consequence of the Louisiana Supreme Court decision was to make the State Board of Education a distributing agency for apportioning school funds in accordance with Legislative direction and in effect a supervisory body which would see to it that all public schools meet or surpass specific minimum standards.

Thus, an additional distribution of state funds to local school systems had been created, namely, the State Teachers' Minimum Salary Schedule Fund. Consequently, with the advent of this new distribution, three separate and distinct distributions of State funds were being made to local school systems. The per educable and equalization distributions were continued as formerly operated and the new teacher salary fund distribution appeared for the first time in 1948.

By 1948-49 parish and city school systems had received tremendous increases in funding from the Legislature, and it was difficult to complain. But eventually, both the parish school boards and the teachers realized that there were inequities in the distribution. One average salary for all teachers allotted and employed was continued in the equalization formula, to be supplemented by funds from the Teachers' Special Salary Fund distribution. Obviously, inequities remained in terms of teacher salary funding. Teachers'

salaries were going to require another closer look. The problem was compounded when in 1954 another distribution was created at the State level to fund the Bus Drivers' Salary Schedule. Thus, by the middle of the 1950's four separate distributions of educational funds were in operation. The State Board of Education realized the problem and moved to solve it by appointing a special committee of parish superintendents.

Chapter 5

THE CONSOLIDATION OF STATE FUNDS, 1954 - 1963

The principal steps taken by the Louisiana Legislature during the 1948-54 period to improve the funding of teachers' salaries were the establishing of a minimum salary schedule, and the creation of a trend by the Legislature to attempt to establish funds which were to be separately distributed, for in addition to the Teachers' Salary Fund, the Legislature in the early 50's created a Bus Operators' Salary Fund to be separately distributed. The intent was good, but inequity in distribution became an almost insurmountable object in the handling of four separate funds: 1) the Per Educable Fund, 2) the Teachers' Special Salary Fund, 3) the Bus Operators' Salary Fund, and 4) the Equalization Fund.

This chapter will deal with the consolidation of the fund distribution, the increased salary schedules of 1954 and 1956, the problems created by the "two-thirds law," and the passage of the Gas-Gathering Tax.

THE 1954 SALARY SCHEDULE

Although the Louisiana Legislature made many appropriations to increase the Teachers' Salary Fund, not until 1952 did Act 271 of the Legislature provide a real increase by appropriating funds from a resource previously untouched for the funding of teachers' salaries. In July of 1952 the Legislature appropriated a portion of the revenue

from a two percent sales tax to provide a ten percent increase for teachers' salaries (Louisiana Schools, September, 1952). Shelby M. Jackson, then State Superintendent of Education, in his Annual Report of 1952-53 commented on the continuous progress and development of the educational program throughout the State. About teachers' salaries he said (Annual Report, 1952-53):

In addition, the ten percent cost-of-living appropriated by the State Legislature during 1952 has aided materially. Improvement in the teacher retirement system and numerous other developments have taken place making the total program of education and training in Louisiana outstanding. As a result, the instructional program has been rapidly advanced and improved and educational standards raised. Teachers are engaged in the best programs of improvement that have ever been inaugurated. These things are positive proof that the teaching force of Louisiana is composed of wide-awake people seeking to do the finest job possible.

However, teachers were not pleased with partial or cost-of-living raises. In May 1954, the United School Committee, composed of representatives from every school organization in Louisiana, including superintendents, school board members, and the Louisiana Teachers' Association, backed a proposed legislative program which included a new state-wide minimum salary schedule that would pay a beginning teacher with a bachelor's degree \$2800. per year.

The State Legislature, led by the administration forces of Governor Robert Kennon, accepted the proposed schedule and passed Act 8 which put into law the new schedule and began a new phase in the funding of teachers' salaries. To finance the increased salary schedule the Legislature passed Act 9 of 1954 which transferred sixteen million dollars, or one-fourth of the proceeds of the sales tax whichever would be greater from the Welfare Fund with the

provision that a surplus of fifteen million dollars would be maintained in the Public Welfare Fund. The minimum salary schedule enacted by Act 8 stipulated the following amounts in terms of experience and professional training.

State Minimum Salary Schedule
Act 8 of 1954

	A	B	C	D	E	F
	Below 1 yr.	1 year	2 years	3 years	BA or BS	Master's
1st	\$1,600	\$1,900	\$2,200	\$2,500	\$2,800	\$2,900
2nd	2,300	2,600	2,900	3,000
3rd	2,400	2,700	3,000	3,100
4th	2,500	2,800	3,100	3,200
5th	2,900	3,200	3,300
6th	3,300	3,400
7th	3,400	3,500
8th	3,500	3,600
9th	3,600	3,700
10th	3,700	3,800
11th	3,800	3,900
12th	3,900	4,000
13th	4,000	4,100
14th	4,200
15th	4,300
16th	4,400
17th	4,500
18th	4,600
19th	4,700
20th	4,800

In reference to the passage of Acts 8 and 9 Shelby Jackson explained (Annual Report, 1953-54):

During the 1954 session of the Legislature, Act 8, which revised the teachers' salary schedule set forth in Act 155 of 1948 over and above the cost-of-living granted in the biennium 1952-54, was unanimously approved by the Legislature In other words, funds which have been provided under Act 9 of 1954 supplement the Teachers' Salary Fund of \$16,000,000. which was appropriated in the 1954 session of the Legislature to guarantee Act 155 of 1948 which was enacted prior to the passage of Act 8 of 1954. In order to guarantee the salary schedule provided in Act 8 and also to insure that every parish will have sufficient funds to an 8 per cent proportionate salary adjustment

for all other school personnel, over and above the amount received during 1953-54. The \$16,000,000. or 1/4 of the sales tax, as set up on Act 9 of 1954, constituted approximately \$8,000,000. per year in additional funds dedicated from the sales tax collections over and above the amount received in the past biennium for cost-of-living adjustments.

THE SPECIAL TWENTY-FIVE MAN COMMITTEE
OF PARISH SUPERINTENDENTS

The Legislature, and thereby the State, had accepted its increased role in the funding of teachers' salaries as demonstrated by the cost-of-living increase afforded by Act 271 of 1952, and the increased minimum salary schedule and its funding through Act 8 and 9 of 1954. In 1954, there was no problem in obtaining the money to fund salaries. The problem was with the distribution of the Teachers' Salary Fund. Inequities existed, as pointed out in the 1949 Orleans Parish School Board Case. The solution to the inequities existed, not in compounding the inequities with more money but in a reorganization of the distribution of all of the public school funds.

As early as September 1954, the Louisiana State Board of Education realized that more than salaries had to be adjusted, and that agency appointed a "Special Twenty-five Man Committee of Parish Superintendents" to study the problem of public school fund distributions of State monies. In addition, the committee was given the charge that it would in no way conflict with the work being carried on in the State Department of Education and that its reports were to be made to the State Board of Education. Morelle Emmons, Superintendent of Lincoln Parish Schools, was elected chairman of the committee (Bulletin 829, May, 1956).

In January 1955 the United School Committee proposed for legislative action in 1956 a new minimum salary schedule. In the new salary schedule teachers with a bachelor's degree would begin at \$3400. per year. This represented a \$600. "across the board" increase in teachers' salaries. The State Board had not moved too soon to avoid the compounding of the inequities (Louisiana Schools, January, 1955).

On May 17, 1956, the report of the Special Twenty-five Man Committee was submitted to the State Board of Education. The Committee recommended a new formula for the distribution of State Public School Funds, which was, in effect, a minimum foundation program for the operation of the schools (Bulletin 829, May, 1956). On October 8, 1956, the State Board of Education approved distribution of funds based upon the new formula submitted by the Special Twenty-five Man Committee. In his report concerning parish school board budgets, Superintendent Jackson reported (Circular 4177, October, 1956):

The State Board of Education, upon the recommendations of the special committee appointed by it to study State school fund distributions, approved a new equalization formula for the fiscal year 1956-57 at its meeting on May 17, 1956. The distribution of funds based on this formula, applied to data submitted by each parish and city school board as of June 30, 1956, was approved by the State Board on October 8, 1956. The formula approved embraces the appropriations made by the Legislature for equalization, teachers' special salary fund and bus operators' salary fund distributions. The total amount to be distributed on an equalization basis for the session 1956-1957 is \$49,469. Each of the items involved in the formula is explained in detail in the explanatory notes which are attached.

The revised equalization formula of 1956, as presented by the Special Twenty-five Man Committee, consolidated the four existing state distributions into two; the per educable distribution and the

equalization distribution. Prior to this time the major State funds consisted of: 1) per educable fund; 2) the teachers' special salary fund; 3) the bus operators' salary fund; and 4) the equalization fund. Separate distributions of all of these had created the problems of inequity. The net effect of this consolidation placed all teacher salary fund and bus driver salary fund monies into the equalization distribution. The new equalization formula contained the following items in the cost and support programs (Circular 4177, October, 1956, Exhibit IV):

- I. Cost of the Minimum Foundation Program
 - A. Teachers. In determining the minimum foundation educational cost program, each school board is allowed the number of teachers allotted and employed, by race, on the basis of average daily membership rather than the average daily attendance, the annual salary per teacher to be determined on the basis of the State salary schedule.
 - B. Transportation Cost. The actual cost of transportation is to be set up based upon the bus operators' salary schedule.
 - C. Supervision. The number of supervisors to be allowed on the basis of the number of teachers employed, supervision costs to be determined by a certain amount allowed for each supervisor allottee in the formula.
 - D. Visiting Teachers. The number of visiting teachers to be allotted on the basis of the number of educables in each parish, a specified amount allowed per visiting teacher as the cost amount in the Equalization Formula.
 - E. Other Costs. The other cost item to be determined as a certain amount per average daily membership rather than on the basis of the number of teachers employed.
- II. Support of the Minimum Foundation Program
 - A. State Public School Fund. The number of educables times \$55. The number of educables is determined through the continuing census maintained by the State Department of Education. This phase of the support program is on a current basis.
 - B. Constitutional Tax. The millage charges against the school board should be the net amount collected from five mills of 100 percent assessed valuation for the prior fiscal or 90 percent of the assessment, whichever is the smaller.

- C. Severance Tax. The amount actually received by the parish or city school boards during 1955-56 is charged against the school boards in the support program. The amount charged against the school systems represent their share of the 20 percent return by the State to the parish. Each taxing authority in the parish receives an amount proportioned on the relative amount of ad valorem taxes levied by the taxing authority.
- D. Rent or Lease of School Lands. Revenues derived from 16th section land owned by school boards. Only 50 percent of this amount is charged against school boards because of the great fluctuations in this source of revenue.
- E. Court Fines and Forfeitures. Actual revenues received from this source of funds.

The amount allocated to each parish was the difference between the cost and the support program of the formula. According to the plan the actual cost of teachers' salaries in terms of the State Minimum Salary Schedule, and the actual cost of transportation, determined by the State Minimum Salary Schedule for bus drivers were to be utilized in constituting the minimum educational program.

The 1956 changes in the formula provided the following: 1) the distribution of State Public School Funds to parishes where the children were attending public schools; 2) the inclusion of the teachers' special salary fund in the equalization distribution; and 3) therefore, two major distributions to school boards made from a state level rather than four distributions.

The effect of these changes in the Equalization Formula was the consolidation of arrangements for distributing State school funds into two major plans in an effort to reduce inequities in school funds that had been created through the use of many special funds. The support program was changed to reflect more accurately sources of revenue received by local school systems. Actual costs of teacher

salaries and transportation were used, based upon State schedules instead of some amount representing cost items.

Teachers' salaries remained as a cost item in all legislative appropriations, white and black teachers' salaries were equalized, and as the record of the proceedings of the State Board of Education indicated (Bulletin 829, May, 1956):

This formula provides the following accomplishment. . . (it) eliminates all previous misunderstanding concerning the Teachers' Special Salary Fund Distribution to the parish and city school boards. Two major distributions would be made from a State level rather than four distributions which are presently being made.

THE 1956 SALARY SCHEDULE

In the January issue of Louisiana Schools, the United School Committee presented the proposed 1956 Legislative Program, central to which was the new minimum teachers' salary schedule. The publication in the same issue presented letters from the major gubernatorial candidates who had endorsed the new salary schedule (Louisiana Schools, January, 1956). By May of 1956 the Special Twenty-five Man Committee had recommended a revised Equalization Formula. By July, Act 3 of the 1956 Regular Session of the Legislature had been overwhelmingly passed, increasing the minimum salary schedule as recommended by the United School Committee. It seemed that 1956 was to be a year to remember for teachers. The terms of the new minimum salary schedule were the following (Act 3, Regular Session, 1956):

Minimum Salary Schedule Provided by
Act 3 of 1956

Yrs. of Exper.	Less than 1 year	1 year College	2 years College	3 years College	B.A. Degree	M.A. Degree
0	\$1,900	\$2,200	\$2,400	\$2,800	\$3,400	\$3,600
1	2,000	2,300	2,500	2,900	3,500	3,700
2	2,100	2,400	2,600	3,000	3,600	3,800
3	2,200	2,500	2,800	3,200	3,800	4,000
4	.....	.....	3,000	3,400	4,000	4,200
5	.....	.....	3,200	3,600	4,200	4,400
6	.....	.....	3,400	3,800	4,400	4,600
7	.....	.....	3,600	4,000	4,600	4,800
8	.....	.....	3,800	4,200	4,800	5,000
9	.....	.....	4,000	4,400	5,000	5,200
10	.....	.....	.....	.....	5,200	5,400
11	.....	.....	.....	.....	5,400	5,600
12	.....	.....	.....	.....	5,600	5,800
13	.....	.....	.....	.....	.....	6,000
14	.....	.....	.....	.....	.....	6,200
15	.....	.....	.....	.....	.....	6,400

The Legislature then adjourned without appropriating any funds to finance the new salary schedule.

In an editorial written under the initials H.B.R. (Horace B. Robinson) in Louisiana Schools, the dilemma of 1956 is presented not only as a comment on the problem at the time but also as a much more far reaching comment on the continuing problem of financing teachers' salaries (Louisiana Schools, September, 1956):

The 1956 legislative session was in many ways the strangest and most strenuous in recent history. On the surface, prospects for school legislation were good. All candidates for governor and a great majority of the successful candidates for the Legislature endorsed and pledged support for the United School Committee's legislative program, including the new minimum teachers' salary schedule. . . . The new salary schedule was promptly introduced and promptly passed with only two dissenting votes in the entire Legislature. . . . Yet the session ended without the added funds being provided. So far as salaries for 1956-57 are concerned teachers were in the same position at the close of the session as they were at the beginning. Substantial increases were required to operate the schools next session. There were voted in full, but no money for salary increases was appropriated.

The big question is, Why not?

The answer to this question would not seem to hinge upon the merits of the schedule at all, but upon the means of financing it.

Robinson then posed the question of "How did legislators voting for the salary schedule intend to finance it?" He answered his own question with this statement (Louisiana Schools, September, 1956):

The only proposal before the 1956 Legislature capable of financing the new teacher salary schedule which had any real prospect of passage at this session was an increase in the gas tax.

By "gas tax," Robinson was referring to a tax on natural gas known as "The Gas-Gathering Tax."

However, the failure of the passage of the increased Gas-Gathering Tax was laid at the door of partisan politics and the "Two-Thirds Rule" which had been passed during the waning days of the previous administration and which required a two-thirds majority of the House and Senate for the passage of any tax increase.

Whatever the reason, school teachers had a new salary schedule but no funds to implement it. Shelby M. Jackson, State Superintendent of Education, commented as follows concerning the action of the Legislature (Circular 4177, October, 1956):

Act No. 3 of 1956 enacted by the Legislature of 1956 sets up a new state-wide salary schedule for all teachers of elementary and secondary schools.

The Legislature, while approving the higher salary schedule, did not appropriate the necessary funds to put it into effect. The act did provide that "if the funds appropriated by the Legislature are insufficient to fully comply with this Section, the minimum salaries herein provided shall be reduced proportionately." It further provided that "no teacher shall receive less than the salary received during 1955-1956 for nine-months work." Sufficient funds were made available for the fiscal year 1956-1957 to guarantee the annual increments due, plus the amounts

needed for those teachers receiving higher degrees, based on the state-wide salary schedule used during the fiscal year 1955-1956.

William Pitcher, President of the Louisiana Teachers' Association and Superintendent of Schools in St. Tammany Parish, proposed that action to be taken by the teachers should be twofold (Louisiana Schools, November, 1956):

1) To attempt immediate relief by requesting a special session of the Legislature to put the salary schedule into effect by using surplus funds, and 2) to effect a long range program at the next legislative session to provide a tax base to permanently insure enough revenue to continue the new salary schedule.

In order to do this a simple, but forceful, fact stands out--we must secure 68 votes in the House and 26 votes in the Senate, until such a time as our state government returns to a simple, democratic majority rule (Act 3, 1956).

The true cause of the episode had been identified, "The Two-Thirds Rule."

THE TWO-THIRDS RULE

After the Legislature had failed to fund Act 3 of 1956, the increased minimum salary schedule for teachers, the Louisiana Teachers' Association has made a yearly resolution at its convention calling for the repeal of the "two-thirds rule." This constitutional amendment has affected funding of teachers' salaries and all other tax legislation since it was approved by the people of the State in November 1955.

Originally formulated in the waning days of the Kennon Administration as Act 140 of the 1955 Regular Session, the "two-thirds rule" proposed an amendment to Article 10 of the Constitution dealing with "Revenue and Taxation." Act 140 proposed a new section, referred

to as Section 1a, relative to the power of the Legislature to levy a State tax or increase the rate of a State tax. A two-thirds vote of approval by the Legislature was required before a new tax measure could be adopted. Article 10, Section 1a, is written as follows

(Louisiana Constitution, 1921 as amended):

1. State Tax, Levy or Increase in Rate; Approval ty Two-Thirds of Legislature.

Section 1a. Notwithstanding any provisions elsewhere contained in this Constitution to the contrary, and in connection with the authority granted the Legislature in Section 1 of this Article, no state tax shall hereafter be levied nor shall the rate or the measure of any state tax now imposed by hereafter increased by the Legislature at any regular or special session of the Legislature except upon the approval thereof by two-thirds of the members elected to each House of the Legislature, evidenced by a recorded vote. (Added Acts 1955, No. 140, adopted April 17, 1956).

The approval of Governor Kennon was given to Act 140 on June 9, 1955, and submitted to the people of Louisiana for approval. The amendment was listed first on the ballot and the vote in November 1955 was: FOR - 104,283 and AGAINST - 103,516, a difference of 767 votes.

It was reported that former Governor Earl K. Long warned the Louisiana Teachers' Association and teachers generally of the possible consequences of this amendment before the passage of Act 140 of 1955; again during the interim between the passage of the proposal and the vote for the amendment; and again just prior to the election. It was reported further that the former Governor urged the Louisiana Teachers' Association to publicly take a stand against the "two-thirds rule," but to no avail. The Louisiana Schools, official publication of the Louisiana Teachers' Association, contained no statement opposing the "two-thirds rule" amendment until after the defeat of the tax proposals

in 1956 which were designed to fund Act 3 of 1956, the New Minimum State Salary Schedule for Teachers. Responsible authorities who were present during these events place the blame for the passage of the "two-thirds rule" amendment squarely on the shoulders of apathetic teachers (Gremillion, 1974).

While the "two-thirds rule" is not a tax measure as such, it has had far reaching effects upon Louisiana's tax structure. It is said that it has shifted the means of financing new and increased services from a new tax or a tax rate increase to increasing the bonded indebtedness of the State through the use of bond issues.

At a school administrator's conference held in 1964, Governor John McKeithen made the following comments concerning the passage of new tax measures relative to the "two-thirds rule" (October Conference, 1964):

In looking over the experiences of past Legislatures--from 1956 to 1960, under the late Mr. Earl Long, and 1960 to 1964, under former Governor Jimmie H. Davis--it becomes obvious to all that those Legislatures would not pass any taxes. Mr. Long was elected in the first primary in 1956 and was, I think, without question the most powerful governor we have ever had. Yet work and manipulate as he did--and he was a more adept man, I am sure than I will ever be--he could not get a tax passed by the Legislature. Finally as I recall the record, he did succeed in getting a partial tax bill through. In 1960 Governor Davis, who was also a very popular governor, failed in his efforts to get a tax passed for the purpose of raising the teachers' salaries. I am sure that all of you recall these facts quite well.

The partial tax Governor McKeithen referred to was the Gas-Gathering Tax. However, before Earl Long had gathered enough votes and before the Louisiana Teachers' Association had launched its dramatic campaign, Governor Long had proposed other means for dealing with the lack of funding of Act 3 of 1956. At a special session of the Legislature called in August 1956, an amendment was proposed, to

be voted on by the public in November 1956, which would allow the State to use the surplus of the State General Fund to pay the State's portion of the minimum salary schedule as enacted in Act 3 of 1956, instead of reducing such salaries when insufficient funds had been appropriated by the Legislature. The amendment as proposed was (Louisiana Constitution, 1921 as amended):

Article 12, Section 14. SIXTH: If funds appropriated by the Legislature of Louisiana for the fiscal years 1956 and 1957 and/or 1957-58 are insufficient to pay the school teachers of Louisiana and/or school bus drivers of Louisiana the minimum salaries required by R.S. 17:421, as amended by Act 3 of 1956 and R.S. 17:495-499, as amended by Act 112 of 1956, there shall be transferred at the end of the fiscal year in which the minimum aforesaid salaries were not paid, thirty-five (35%) percent of surplus, if any, existing in the General Fund of the State of Louisiana, or prior to the end of the fiscal year if surplus is available in the opinion of the State Treasurer, the amount so transferred, in no event to exceed Sixteen Million (\$16,000,000.00) Dollars per year, said funds to be transferred, dedicated and passed to the Louisiana State Board of Education, in addition to all other funds other wise provided for the purpose of supplementing the Special Teachers' Salary Fund for payment to school teachers and school bus drivers of the public school system.

The school lunch employees and janitors, supervisors, visiting teachers, custodians of school houses, and all other school employees of the public school system shall receive the same proportionate increase in salaries from the above funds as the school teachers and school bus drivers. (Added Acts 1956, Extraordinary Session, No. 2, adopted November 6, 1956).

The amendment passed and Governor Long was able to provide \$16,000,000., one-half of the required \$32,000,000. to implement the pay raise. Teachers did receive, as a result of Amendment 9, passed in November 1956, one-half of the pay raise in the 1956-57 and 1957-58 fiscal years. State Superintendent of Education, Shelby M. Jackson, in his budget report to parish superintendents and school board members reported on the state of affairs (Circular 4378, September, 1958):

Act No. 3 of 1956, enacted by the Legislature of 1956, established a new state-wide salary schedule for all teachers of elementary and secondary schools.

The Legislature, while approving the higher salary schedule, has not appropriated the necessary funds to fully implement it. The Act provides that "if funds appropriated by the Legislature are insufficient to fully comply with this Section, the minimum salaries herein provided shall be reduced proportionately." Sufficient funds were made available for the fiscal year 1957-1958 to guarantee the annual increments due, plus the amounts needed for those teachers receiving higher degrees, plus one-half ($\frac{1}{2}$) of the increase due under Act No. 3 of 1956. The Legislature, in providing funds for this purpose during 1957-1958 appropriated the sum of \$21,393,836.00 in addition to all other funds to carry out the provisions of Act No. 2 of the Special Extraordinary Session of 1956. In making its appropriations for 1958-59, the Legislature provided only \$12,578,496.52 in addition to all other funds for this purpose. In making our request to the Legislature we requested the sum of \$27,575,073.35 in order to maintain one-half ($\frac{1}{2}$) the increase provided under Act No. 3 of 1956 and to take care of the additional teachers that are necessary for the session 1958-1959. Therefore, you can see that the school boards will be short in the over-all computations the sum of \$14,996,576.83 of maintaining one-half ($\frac{1}{2}$) the increase provided under Act No. 3 of 1956.

Teachers had known that the pay raise was partial, temporary, and shaky. The Louisiana Teachers' Association, however, worked for and obtained the appointment by Governor Earl Long of a special legislative committee to consider a permanent solution to the problem of funding Act 3 of 1956. Everyone was sure that the permanent solution would be found in the passage of an increased rate in the existing Gas-Gathering Tax. Governor Long promised that he would call a special session of the Legislature to pass such a tax as soon as he was sure that he could obtain the required two-thirds vote. No special session was called.

THE GAS-GATHERING TAX

The first Gas-Gathering Tax, passed in July 1940, placed a tax on one-half cent per 1000 cubic feet on gas, the revenue was placed in the General Fund. In every fiscal session since that time, the Legislature in its General Appropriations Act has taken money from that source of revenue and placed it in the Public School Fund and later in the Special Teachers' Salary Distribution. As defined in Act 152, Regular Session, in 1940, a Gas-Gathering Tax is:

The first taking or acquiring of custody, possession, title or control of gas produced in Louisiana for transmission through a pipe line, after the severance of such gas, and after the passage of such gas through any separator, drip, trap or meter that may be located at or near the well. The term, "gathering gas" shall mean the first taking or acquiring of custody, possession, title or control of such gas for transmission through a pipe line after such gas has passed through the outlet of such plant.

Several times the Legislature found it necessary to redefine "gas-gathering" because of the number of court battles involving the tax. The definition quoted above was first changed when the U. S. Supreme Court declared a similar Texas tax to be an infringement of the commerce clause of the United States Constitution (Michigan-Wisconsin Pipe Line Co. v. Calvert, 1954). Louisiana adopted an amendment which further redefined the tax but which was in turn declared unconstitutional by the Louisiana State Supreme Court in that there resulted the imposition of a tax on gas which traveled into interstate commerce (Nevada Transit Co. v. Fontenot, January, 1957).

This latter case was pending when in the Regular Session of 1956 Governor Long in attempting to increase the tax, proposed a

further redefinition of the "gas-gathering" process. He was unsuccessful both in his attempt to get the increased tax passed and also in securing a redefinition of the gas-gathering process.

In addition, Bel Oil of Lake Charles, Louisiana, had filed suit against the State and included in its suit any possible new redefinition. Bel Oil initiated suit against the State for recovery of taxes paid during the period from July 1 through September 30, 1954, on gas delivered within the State to a purchaser some twenty-six miles away, the Calcasieu Paper Manufacturing Plant in Allen, Louisiana. In a Louisiana Supreme Court decision, dated November 8, 1959, Justice C. J. Fournet held (Southern Reporter, 2d Series, 117 So. 2d 571):

Action by oil company against Collector of Revenue to recover taxes collected under the allegedly unconstitutional Gas Gathering Statue. The Nineteenth Judicial District Court, Parish of East Baton Rouge, Coleman, Lindsey, L., entered judgment for the oil company and Collector of Revenue appealed. The Supreme Court, Fournet, C. J., held that Gas Gathering Tax, imposed on transportation of gas after its severance from well to first meter at or near well, constituted levy on process forming integral part of severing of the natural resource or reducing it to possession and, as such, was another tax upon gas leases or rights in violation of constitutional provision prohibiting any additional tax on gas leases or rights, in view of fact that Legislature had, in enacting the General Severance Tax, levied the severance tax authorized by the Constitution.

Judgment affirmed.

According to the Louisiana Constitution only one tax on severance of a natural resource could be levied and the Gas-Gathering Tax was ruled to be an additional severance tax.

The case had previously been tried in district court, and the State had appealed the district court's judgment in favor of the oil company. Justice Fournet, in rendering his opinion, cited the decision of the district court (117 So. 2d 571):

The District Judge, in a well considered opinion, reasoning that the plaintiff had the right under its leases not only to explore for and produce gas but also to market gas so produced, since otherwise the right to explore for and produce would be valueless, and that in marketing the gas the producer must necessarily measure it, and that the tax herein involved covers that precise operation, i.e., the transporting of the gas after severance to the first meter, concluded, ". . . it is a license tax on the exercise of a right under the lease and therefore void under the language of Section 21 of Article 10, Louisiana Constitution of 1921, as amended."

The State appealed for a rehearing which was denied February 15, 1960. Undoubtedly Governor Long was aware of the pending suit but was determined to get teachers' salaries funded on a firm basis. In the regular session of 1958, Governor Long and the Louisiana Teachers' Association in spite of the two-thirds rule, were able to pass a rate increase in the existing Gas-Gathering Tax. However, the one cent per 1000 cubic feet was neither the goal requested nor the represented amount of funds needed by the Administration or public school teachers. Actually, two cents per 1000 cubic feet was needed. The one cent bill provided only one-half of what was necessary for full funding of Act 3 of 1956. When the regular session adjourned, the teachers might not have been as well off as in previous years for the bill was still a partial funding, but at least, teachers did not have to depend on surpluses for salary increases. However, the Cole Bill, described below, passed with the approval of the Administration, promised early action toward full implementation of the Act 3 of 1956 salary schedule.

The Cole Bill

When it became apparent in the 1958 Regular Session of the Legislature that appropriations would be insufficient to maintain school operations and teachers' salaries even at previous levels,

Senator F. E. Cole of Many, Louisiana, introduced a bill, Act 330 of 1958, which required that teachers and other school personnel be paid at a rate consistent with one-half of the increase specified in the Act 3 of 1956 minimum salary schedule for as long as funds were available. The Act stipulated the following (Act 330, Regular Session, 1958):

AN ACT

To provide from all funds dedicated, passed, appropriated, and received under the Constitution and laws of Louisiana, including, but without limitation, per educable, equalization, Teachers' Special Salary Fund, local taxes, and/or other Federal, State, and local appropriations and funds that all parish and city school boards are hereby directed to make proportionate adjustments for such employees including all teachers, school bus drivers, janitors, maintenance and custodial workers, supervisors, visiting teachers, office personnel, administrative and instructional staff employees consistent with one-half of the increase stipulated in the minimum salary schedule provided for in Acts Nos. 3 and 112 of 1956, the provisions of Act No. 2 of the Extra Session of 1956, and any other schedules now existing, out of such funds so long as such funds may be available, and all laws or parts of laws in conflict herewith are repealed.

The Cole Bill passed. Although that law was never meant to be an answer, it was a means to bring about an answer through keeping the basic issues before the people in its simplest and most elemental form: "How can schools be maintained for nine months when there is money for only eight months or less?"

Shelby M. Jackson, State Superintendent of Education, in his budget report of September 11, 1958, pointedly commented that it was impossible with the funds provided to expect the schools to stay open for the entire nine-month school session (Circular 4378, September, 1958).

Numerous school boards, upon receipt of Jackson's report, announced that school terms would be cut short. The desired impact

was made upon the public. The Cole Bill forced full implementation of salaries even if it became necessary to close schools early. The public would not stand for half-measures in the education of their children, while it might accept those same half-measures for funding teachers' salaries.

The Campaign for the Gas-Gathering Tax

Horace B. Robinson, Field Secretary to the Louisiana Teachers' Association during this period, crusaded, as did all members, for the Gas-Gathering Tax. Their opposition was formidable. It consisted of giant gas and oil interests, the news media, and a vocal and powerful newcomer on the scene, the Public Affairs Research Council. Robinson presented, in a series of articles in Louisiana Schools, sound reasons for the passage of the tax. L. L. Fulmer, President of the Louisiana Teachers' Association and member of the Louisiana State University College of Education faculty, directed a mammoth campaign which was designed to give the people of Louisiana the benefit of Robinson's views.

The series of articles in Louisiana Schools extended from September through May 1958. They represented an effort to make legislators and the public see a side to the taxing of natural gas that was not being presented by the press at the time but can be appreciated at the present. Robinson argued for the Gas-Gathering Tax in 1958 and pointed out facts fifteen years ago that the energy crisis of 1973-74 and the present Governor, Edwin Edwards, are reemphasizing.

Robinson said (Louisiana Schools, September, 1957):

Quite apart from the teacher salary question, we are convinced that certain of these issues affect the whole industrial future of Louisiana, and in time will inevitably become a major state concern.

An additional comment released in the official journal of the teachers' association stated (Louisiana Schools, March 1958):

Should we tax a depletable reserve? Yes. To conserve. Interstate shipments to other states are saving other states untold amounts of money. Florida alone in the three years it has been receiving natural gas from Louisiana estimates a savings of over 19 million dollars.

Gas is a unique form of natural wealth. It is a form of wealth which is depletable, which is non-renewable, which is essential to the further economic development of the State, which is being largely dedicated in its totality to use in other states. It ought to be taxed accordingly.

Later, Robinson stated (Louisiana Schools, May, 1958):

There is one question, now expressed by this writer, which is not to be found in any industry journal. This opinion is that Louisiana, and certain other major gas-producing states, ought to levy additional state taxes on natural gas even if there were no immediate need for the money, and even if it were necessary to place the proceeds of the tax in a special trust fund for future generations.

Time ultimately proved Robinson to be correct in his fight for the tax and in his views concerning the future of this natural resource.

L. L. Fulmer, President of the Louisiana Teachers' Association, in his message as retiring president, best stated the ultimate cause of the dilemma in the funding of teachers' salaries (Louisiana Schools, November, 1958):

The present financial dilemma in Louisiana was almost inevitable. A review of state finance for the last few years clearly reveals the causes. A basic cause had been the reliance upon revenues of a non-recurring nature and upon surpluses made possible by such revenue. For example, the state received on several occasions huge sums from 'tidelands' resources. Current operational costs of schools have been in part provided from such income. Recently there has been a marked decline in this non-recurring revenue. Current state income from stable tax sources has not been sufficient to meet

budgeted expenditures. Therefore, the state began the fiscal year 1958-59 facing a large deficit which could no longer be offset from accumulated surpluses.

Further, whereas recurring revenues had been increasing each year with the growth of the state's economy, this growth was considerably lessened as a result of the business recession and the lowered production of oil. It should be noted that operational costs of state government have legitimately increased with the increase in population and continued inflation. Also, the people have wanted and demanded increased services in roads, schools, and social-welfare benefits. School enrollment has increased by 25 to 30 thousand pupils each year. Thus, there had to be a day of reckoning, and it's here.

Many people who have criticized efforts of teachers to secure needed school revenues are also beginning to be more appreciative of these efforts. School finance is becoming of interest to everyone. Possibly, even the problem will be attacked by the public at large. As a result, leadership in providing school finances could become a recognized responsibility of the people, as it should be, instead of teachers alone. I believe that when parents become better informed of the present financial situation, and of the needs of education, they will not allow their schools to degenerate or suffer for want of proper financial support.

In retrospect, it can be seen that the crisis we now face was the logical, and more or less inevitable, result of the forces which have been operating in and upon government in this state. I believe that there are now new factors in the situation, and that these will hasten, and make inevitable, a solution.

The Special Session of 1958

By November, 1958, Governor Earl Long was aware of the coming disposition of the Bel Oil v. Fontenot case, and in that month he called a Special Session of the State Legislature.

The Gas-Gathering Tax had been increased from one cent to two and three-tenths cents per 1000 cubic feet of gas by Act 8 of the Regular Session of 1958. With the constitutionality of this legislation being questioned in the courts, the Legislature under the leadership of the Governor suspended the tax by the passage of Act 3 of the Special Session of 1958, effective December 1, 1958, until the question of whether such taxes were valid and constitutional was resolved.

Meanwhile, to replace the funds lost through Act 3, the Legislature passed Act 2 of the Special Session, which placed a two and three-tenths cents severance tax on natural gas severed at the well. That increase in rate was levied per 1000 cubic feet. The increase in the rate was to expire on August 1, 1960. In addition, the Special Session of the Legislature passed Act 4, which appropriated \$3,747,330. out of the Public Welfare Fund to the State Board of Education for salary payments for teachers and other school personnel (Acts 2, 3, 4, Special Session, 1958).

It is to be noted that the increased severance tax on natural gas was extended by Act 9 of 1960 for a four year period. During this time the United School Committee, the Louisiana Teachers' Association, and the Louisiana School Board Association adopted resolutions urging the continuance of the tax as a necessity for paying the salaries of classroom teachers. Finally, in the 1964 Regular Session of the Louisiana Legislature Act 33 was enacted, providing for an indefinite continuation of the increase in the gas severance tax (Act 9, Regular Session, 1960 and Act 33, Regular Session, 1964).

An appropriate summary to this period in the development of State funding of teachers' salaries was expressed in an editorial comment in Louisiana Schools (November, 1958):

The Special Session called last month has resolved the crises temporarily. Louisiana Schools will most probably be able to stay open the full nine months. But the permanent solution yet remains to be found. And the financial outlook for next year as the Governor himself has warned, is indeed glum.

The problem remained. How to fund salaries? For although salaries were being steadily increased and although the Legislature continued to find money to fully implement Act 3 of 1956, the appropriations were never constant, and year by year there was the doubt that needed appropriations would be found. The basic need remained the same, to find a permanent source of revenue for teachers' salaries which would grow as the demand for increased salaries grew.

Chapter 6

THE CONTINUING EFFORT TO ADEQUATELY FINANCE TEACHERS' SALARIES THROUGH STATE FUNDING, 1964-1973

The previous period in the story of State funding of teachers' salaries showed certain significant developments: 1) the State had fully accepted the responsibility for funding teachers' salaries; 2) State administrative officials had been generally disposed to adequately fund teachers' salaries; 3) the power of the teachers' association had become a politically influential force; and 4) the "two-thirds rule" and the availability of funds had become principal obstacles in the continuing effort to fund teachers' salaries.

This chapter will present: the passage and funding of the 1964 teachers' minimum salary schedule; the trend toward increased local support for funding teachers' salaries; the 1968 minimum salary schedule for teachers and its funding; the 1970 "Tax Package;" the Cost-of-Living Act and the "veto of '73;" and, finally, the five and one-half percent salary increase of the December 1973, Special Legislative Session.

THE 1964 MINIMUM SALARY SCHEDULE

An editorial written in Louisiana Schools by N. B. Hackett, Executive Secretary for the Louisiana Teachers' Association best expressed the tone of the 60's (Louisiana Schools, September, 1964):

Great was the disappointment of the teachers and all other school employees of the state of Louisiana when the Legislature of 1964 failed to provide for adjustments in salaries for all school personnel as recommended by the United School Committee.

As early as October 1963, before political hats had barely settled into the ring, the United School Committee had formulated a legislative program in which featured a new minimum salary schedule and the indefinite extension of the Gas Severance Tax. A majority of the candidates endorsed the United School Committee's legislative program. This was especially true of the candidacy of John J. McKeithen, who later in the gubernatorial campaign sent letters to most of Louisiana's public school teachers, indicating his wholehearted endorsement of the program, especially the proposed new salary schedule. However, when Governor McKeithen later convened the Louisiana Legislature in May 1964, he stated that funds were not readily available to implement the salary increase for school personnel, and he requested that more time be given to him for a closer study in order to suggest a solution to the problem.

The Louisiana Teachers' Association tried to pass its program against the administration's opposition. Demonstrating some power, the Louisiana Teachers' Association was able to secure the passage of the new minimum salary schedule, against administration opposition, in the House of Representatives, only to have it defeated in the Senate. However, the determination shown by the teacher organization did earn a promise from the Governor to call a special session of the legislature.

Without the passage of the new minimum salary schedule, there was little victory in the passage of Act 33 of 1964, which indefinitely extended the two and three-tenths cent tax on the severance of natural

gas and broadened the tax to cover areas previously exempted. The principal consolation for the teachers was a letter from Governor McKeithen to Mr. Ellis A. Brown, Legislative Chairman for the Louisiana Teachers' Association, dated August 14, 1964, promising his backing of the salary schedule at a Special Session of the Legislature which he would call later in the year. At that time the Governor stated (Louisiana Schools, September, 1964):

. . .for the purpose of facing up to the fact that we must increase the salaries of our public school teachers and other school personnel. No one will work harder to see that they receive salaries commensurate with their responsibilities and contributions to society.

However, teachers had little to cheer about, for the remainder of the letter pointed to the many struggles which would evolve in order to enact a new salary schedule; to obtain the necessary appropriations; and to fully implement the salary schedule yearly. McKeithen, in his carefully worded closing paragraph, indicated (Louisiana Schools, September, 1964):

At the present time I am not able to say exactly where we will get the money to pay the increased salaries. The Legislative Economy Committee may come up with part of the answer to this problem. We may obtain a partial settlement of the Tidelands. If these fail, we may have to call upon the people of Louisiana for help. But, in any event, the special session will be held and the legislation introduced to provide an increased salary schedule and the funds to implement it.

The Louisiana Teachers' Association Executive Council moved immediately. At its meeting on August 24, 1964, the Executive Council took the position that: 1) the Governor by virtue of his letter to Mr. Brown had assumed major responsibility for the resolution of the teacher salary issue and also by virtue of his opposition to the passage of the same salary schedule at the 1964 Regular Session;

2) the Governor had told members of the Louisiana Teachers' Association Executive Council that a special session would be called on this issue prior to the annual Louisiana Teachers' Association Convention; 3) all members of the association should return to the classroom and perform at his highest level of efficiency; 4) all events would be carefully reviewed preceding the Louisiana Teachers' Association Convention by the Executive Council, at which time the membership would be given a full report and a possible course of action (Louisiana Schools, October, 1964).

On October 17, 1964, another meeting of the Executive Council of the Louisiana Teachers' Association directed that, should the full minimum salary schedule not be implemented within thirty days after the close of the special session of the legislature, a special meeting of the Louisiana Teachers' Association House of Delegates would be called. A teacher walk-out was seriously being considered (Louisiana Schools, January, 1965).

The Extra-ordinary Session of the Louisiana Legislature was called by Governor McKeithen. The session was referred to by the Administration as the "Teachers' Session." The Legislature met while the Louisiana Teachers' Association was holding their annual convention in Shreveport, Louisiana. The passage of Act 28, Extra-ordinary Session 1964, authorized the minimum salary schedule originally proposed by the United School Committee.

However, despite the passage of Act 28, the Extraordinary Session proved to be a great disappointment for the teachers, for it did nothing to cure the unrest of the school personnel of the State.

The Legislature appropriated only enough money to implement a portion of the schedule for the second semester of the 1964-65 school session. An increase in the sales tax from two percent to three percent, which might have provided full implementation, was opposed by the city delegations, labor and business. The Louisiana Teachers' Association was unable to muster sufficient votes to overcome the "two-thirds rule" on the matter of an increase in the sales tax.

Specifically, Act 28 of the 1964 Special Session provided the following amounts for teachers:

Minimum Salary Schedule
Extraordinary Session of the Legislature
Act 28 of 1964

Yrs. of Exper.	2 years College	3 years College	B.A.	M.A.	Master's + 30 hr.	Ph.D ED.D
0	\$2,400	\$2,800	\$4,400	\$4,600	\$4,600	\$5,300
1	2,500	2,900	4,600	4,800	4,800	5,500
2	2,600	3,000	4,800	5,000	5,000	5,700
3	2,800	3,200	5,000	5,200	5,200	6,000
4	3,000	3,400	5,200	5,400	5,400	6,300
5	3,200	3,600	5,400	5,700	5,750	6,600
6	3,400	3,800	5,600	6,000	6,100	6,900
7	3,600	4,100	5,800	6,300	6,450	7,200
8	3,900	4,400	6,000	6,600	6,800	7,500
9	4,200	4,700	6,300	6,900	7,150	7,800
10	4,500	5,000	6,600	7,200	7,500	8,100
11	.....	.....	.....	7,500	7,850	8,400
12	.....	.....	.....	.....	8,200	8,700

Changes made in the new schedule were made in some categories of educational qualification and years of experience, while two categories of educational qualification, less than one year of college and one year of college, were omitted in the new schedule. At the same time, two new categories were added to the schedule, the master's degree plus thirty graduate hours and the doctoral degrees. Also,

maximum salary was attained with teaching experience ranging from ten to twelve years. On the previous salary schedule, the maximum salary was attained after fifteen years of teaching experience.

The effect of these changes was that teachers with educational qualifications in categories dropped from the schedule would not be included in the cost program and teachers with educational qualifications in the new categories would be included at a higher rate of salary. Prior to the adoption of the new schedule, salaries of teachers with degrees in these new categories were included in the distribution on the same basis as master's degree teachers, and such teachers did not receive any additional pay from the equalization distribution. With the adoption of these revisions in the teacher salary schedule, the State increased its support of teacher salary cost through the equalization distribution (Howell, 1965).

Significant among the Acts passed at the Extraordinary Session of 1964 was Act 29 which authorized a local sales tax for schools. The tax provided that funds raised by school boards through the use of the tax could not be considered in the distribution of state equalization aid or in any other distribution of state funds to the school system. This provision was insisted upon by some parish school officials and legislators who had complained for years that their parishes were discriminated against by the formula for distributing state equalization aid. This, in a sense, began a trend toward increasing local school support in Louisiana as many local school systems levied the sales tax and channeled the funds toward implementation of the salary schedule.

Once again the most significant comment on the Special Session came from N. B. Hackett (Louisiana Schools, February, 1965):

It may be significant that the so-called "Teachers' Session," as this special session was spoken of, resulted in the passage of a \$35,000,000. bonded indebtedness program early in the session, without submitting same to the people of Louisiana, and the obligation of \$3,500,000. for a research center. These measures were favored by the Governor.

Hackett concluded by stating:

Thus the political battle for better salaries for all school personnel still goes on. The problem has not been solved; it has not been temporarily solved. We must continue our efforts; we must gain more political influence and more public support for our Cause.

As indicated by Hackett, the Louisiana Teachers' Association was not finished with its struggle. The Louisiana Teachers' Association Convention had adjourned in Shreveport on November 25th to reconvene in Baton Rouge on the second Saturday following the final meeting of the 1964 Extraordinary Session of the Legislature. The Louisiana Teachers' Association reconvened on December 18, 1964. Significant among the resolutions passed that day were Resolutions 2 and 7. Resolution 2 stated that no public demonstration had been planned or initiated by the association. Resolution 7 had been proposed to head off another resolution which was to be presented later which would have directed the members of the association to refuse to return to the classrooms on January 4, 1965. In its place Resolution 7 placed the failure of full implementation on the "two-thirds rule" and the governor. It further recommended that the meeting of the association continue to serve the schools and that (Louisiana Schools, February, 1965):

. . . as an alternative to strikes and other actions disruptive of the educational process and prejudicial to the best interest of this Association and of public school children, it shall be the policy of this Association to seek a resolution of issues in public policy affecting education and the teaching profession through lawful political channels and by lawful political means.

On March 3, 1965, the Louisiana Teachers' Association Executive Council approved the legislative program for 1965. The first proposal on the program was full implementation of the salary schedule approved and authorized by the Extraordinary Session of 1964.

State Superintendent of Education, William Dodd, a consistent supporter of full implementation of the pay raise, was not able to authorize anything but the partial implementation, one-half, of Act 28 of 1964. In his Budget Circular D-68 to the Superintendents and Parish School Board Members, Dodd pointed out that one-half implementation of Act 28 meant one-half the difference between Act 3 of 1956 and Act 28 of 1964. The following is the schedule Superintendent Dodd presented to the parish superintendents for salary purposes (Circular D-68, August 1965):

Circular D-68 - Exhibit F
New Salary Schedule - Act 28 of 1964
Reduced by One-Half the Difference Between
Act 28 and Act 3 of 1956

Years of Exper.	2 years College	3 years College	B.A.	M.A.	M.A. +30	Ph.D. Ed.D.
0	\$2,400	\$2,800	\$3,900	\$4,100	\$4,100	\$4,450
1	2,500	2,900	4,050	4,250	4,250	4,600
2	2,600	3,000	4,200	4,400	4,400	4,750
3	2,800	3,200	4,400	4,600	4,600	5,000
4	3,000	3,400	4,600	4,800	4,800	5,250
5	3,200	3,600	4,800	5,050	5,075	5,500
6	3,400	3,800	5,000	5,300	5,350	5,750
7	3,600	4,050	5,200	5,550	5,625	6,000
8	3,850	4,300	5,400	5,800	5,900	6,250
9	4,100	4,550	5,650	6,050	6,175	6,500
10	4,250	4,800	5,900	6,300	6,450	6,750
11	.....	.....	6,000	6,550	6,725	7,000
12	.....	.....	6,100	6,650	7,000	7,250
13	.....	.....	.....	6,750	7,000	7,350
14	.....	.....	.....	6,850	7,200	7,450
15	.....	.....	.....	6,950	7,300	7,550

The salary schedule of 1964 was not fully implemented until Act 2 of the Extraordinary Session of 1966 provided \$13,628,000. to be used during the last half of the 1966-67 school year. Even this Act did not put the teacher in a secure position for it provided sufficient money to fund teachers through the balance of the year. The appropriation made no promises for the future.

Circular D-181, released March 6, 1968, by the State Department of Education announced that the 1967-68 school session would be the first year of full implementation of Act 28 of 1964. Full implementation of Act 28 was to remain in effect until the 1970-1971 school session. For although Act 397 of 1968 was to provide yet another salary schedule, no appropriations were to be provided.

The round had been completed. The best expression of teacher disappointment on the occasion of the 1964 repeat of the 1956 struggle was the editorial comment of James W. Morris in Louisiana Schools (September 1966) in which he referred to the consistent opposition of the popular McKeithen administration to full implementation, yet consistently promising endorsement, while encouraging business to locate in Louisiana with promises of tax cuts. He said further (Louisiana Schools, September, 1966):

Industry wants and expects good school systems in an area where it expects to locate. But there will be no good schools under an administration encouraging early, expensive to the state, retirement.

B. E. Tabarlet, Chairman of the Permanent Salary Committee of the Louisiana Teachers' Association, in his report to the Convention in Baton Rouge on November 21, 1966, effectively summarized the problems facing teachers in the following report (Louisiana Schools, January, 1967):

Indeed, since 1956 when Act 3 was passed and no money provided for implementation, Louisiana teachers have been forced to beg the Legislature for teacher salary funds every year in order to merely implement existing schedules. This has, of course, caused Louisiana to fall further and further behind the national average while at the same time casting teachers in the unattractive role of appearing always to be in Baton Rouge asking for additional salary funds.

The difficulty with Louisiana teachers' salaries in recent years has been in the legislative implementation of statewide schedules rather than in their enactment. Act 3 of 1956 would have provided salaries for Louisiana teachers which would have placed our state above the National Average, but by the time this schedule was actually implemented we had once again fallen further behind.

There has been an interest on the part of some Louisiana school people in recent years to seek some device which would automatically relate teachers' salaries to the cost of living as reflected in the Consumer Price Index. This feature of salary negotiation which was quite popular among labor groups in the early fifties is not now considered desirable. The

reason for this may be seen in the fact that the U. S. Bureau of Labor Statistics Consumer Price Index has only increased about 14 percent since 1957-58. Salaries in almost every occupational classification have increased considerably more than this in the same period. Even Louisiana teachers' salaries have increased about 16 percent in the last five years.

There is, therefore, no economic logic in considering the Consumer Price Index as a sound basis for requesting additional teacher salary funds. A new increased salary schedule must be requested in the 1968 fiscal session for teachers to keep pace.

In the final analysis, all consideration of the adequacy of teacher salaries must turn upon the answer to one question: Are teachers paid in keeping with the demands made upon them by the community, the amount of preparation required by the state, and the importance of the job they do? After all these are the standards by which the people judge the fairness of the fees they pay for professional services.

THE TREND TO LOCAL SUPPORT

In 1962-63 only two school boards levied a sales tax as an additional source of revenue for financial support. This revenue was used to finance a salary schedule which was higher than the state minimum salary schedule to attract teachers in competition for qualified teachers during that period. By 1964, the beginning of this period, there was an increased clamor by the parishes to allow all school boards to levy a sales tax both for salary-teacher competition, and also to supplement funds for appropriations which were seldom fully realized for the funding of state salary schedules (Public Affairs Research Council, April, 1968).

In answer to the many requests by school boards the Legislature passed Act 29 at the Extraordinary Session of 1964 which permitted the school boards to levy a sales tax to aid in funding teachers' salaries. Specifically the act permitted the following (Act 29, Special Session, 1964):

. . . parish or city school board to levy and collect a sales tax and use tax not in excess of one percent, upon approval by the electors . . . and to provide that the revenue derived therefrom shall be dedicated and used to supplement any other funds available for the payment of salaries of teachers employed in the public elementary and secondary schools of the parish or city and/or for operation of said schools, but not for capital improvement.

By 1968 forty-four school boards had either levied a one percent sales tax or shared in a local sales tax in an effort to raise teachers' salaries above the State minimum schedule.

The Public Affairs Research Council had opposed the sales tax increase proposed by the Louisiana Teachers' Association to finance the 1964 minimum salary schedule. To support their opposition, the research group advanced the opinion that the majority of the support for education should be shifted from the State back to the local level. In 1968 the Public Affairs Research Council pointed out that Louisiana provided more than 60 percent of the financial support for education, which was down from the 80 percent provided in 1962, but which was still above the national average of 40 percent (Public Affairs Research Council, April, 1968). The Public Affairs Research Council further suggested that in order to shift the support and thereby the control of education away from the State and to the local level, where it properly belonged, the parish school boards should: 1) seek to reform the administration of property assessments; 2) increase property tax millage already authorized by the Louisiana Legislature for school operation to finance additional school needs; 3) request that the Legislature raise or eliminate the limit on property tax millages which can be levied for school operation (Public Affairs Research Council, April, 1964).

THE 1968 MINIMUM SALARY SCHEDULE AND
ITS IMPLEMENTATION

In his Permanent Salary Committee Report to the Louisiana Teachers' Association on November 19, 1967, B. E. Tabarlet stated (Louisiana Schools, January, 1968):

We have not arrived with the attainment of Act 28 implementation, we have only moved into a new, and in many ways more demanding, phase of the battle for professional salaries for the Louisiana teachers.

Tabarlet then recommended:

- 1) A base salary of \$6,000. for beginning teachers with a B.A.
- 2) A separate column in the pay scale for a B.A. +30 graduate hours for those who did not wish to pursue a graduate degree.
- 3) A Specialist in Education column in the pay scale.
- 4) Opposition to the inclusion of any columns in the pay scale for non-degreed teachers.
- 5) An index salary system be studied for future consideration.
- 6) The proposed salary schedule be implemented one-fourth per year for a period of four years.

The final recommendation by Tabarlet became important as a key recommendation by the United School Committee. According to the recommendation a revised schedule would be implemented in 25 percent steps over a period of four years. Or, the schedule would be instituted in steps of 25 percent of the difference between the present schedule and the recommended schedule for four years.

With the exception of the Bachelors' plus thirty-hours recommendation and the exclusion of the non-degreed teachers from the pay scale, the United School Committee adopted the recommendation of the Permanent Salary Committee on September 15, 1967 (Louisiana Schools, January, 1968).

Governor John McKeithen's letter of October 25, 1967, to the United School Committee reflected the fact that it was an election year and that the Governor was running for an unprecedented second term (Louisiana Schools, 1968):

My strong feeling is that your request for the minimum salary schedule is fair and just. Very frankly, I would like to see us move out much faster than your proposal, and I hope we can. I shall dedicate myself to work in an effort to devise methods of action. I feel strongly that beginning school teachers should, just as soon as possible, be granted a \$6,000. a year salary. If we do not do this rapidly, I am afraid we will approach disaster.

Louisiana is determined to no longer follow, but lead; and if we are going to lead, we must look to the future, which is, of course, the young people of our state.

As a result of the Governor's support and the feeling of the entire organization, Resolution 1 at the Louisiana Teachers' Association Convention was designed to both congratulate Governor John McKeithen and to support the United School Committee's legislative program (Louisiana Schools, January, 1968).

One cloud loomed on the horizon, however, and this was the cloud of public support of non-public and parochial schools, which was currently being pushed by the Citizens for Educational Freedom (CEF), a very strong and single-minded lobby, with many friends in the Legislature. The threat of CEF was strong enough that a series of articles, presenting the position of the Louisiana Teachers' Association and that of public school supporters was printed in Louisiana Schools under the title, "More Than a Matter of Money," written by Dr. L. L. Kilgore and Dr. Milton L. Ferguson (Louisiana Schools, March - May, 1968).

Support of non-public schools drew the following statement from the Executive Council of the Louisiana Teachers' Association (Louisiana Schools, May, 1968):

. . . that financial problem at the state level had already resulted in the shifting of considerable financial support for public education from state to local levels. This is said to have created problems for school systems in the so-called poorer parishes. Accordingly, to the LTA, the commitment of additional State revenues to private and parochial schools would reduce state funds available to the public schools and thus compound problems of public school finance.

The Regular Session of 1968 passed Act 397 which followed the salary schedule proposed by the United School Committee. It followed a long path on the way to enactment, but the finale was that there were no appropriations passed to support Act 397. The major obstacle was the defeat, or rather, the withdrawal in the face of defeat, of the proposed McKeithen Tax Package. With no tax package, there was no possibility of obtaining appropriations for the payment of the new salary schedule (Act 397, Regular Session, 1968):

Act 397 of 1968
The State Minimum Salary Schedule
To Be Implemented in 4 Years - 25% Each Year

Years of Exper.	2 years College	3 years College	B.A.	M.A.	M.A. +30	Educ. Spec.	Ph.D. Ed.D.
0	\$4,000	\$4,400	\$6,000	\$6,200	\$6,200	\$ 6,500	\$ 6,900
1	4,100	4,500	6,200	6,400	6,400	6,700	6,900
2	4,200	4,600	6,400	6,600	6,600	6,900	7,300
3	4,400	4,800	6,600	6,800	6,800	7,100	7,600
4	4,600	5,000	6,800	7,000	7,000	7,300	7,900
5	4,800	5,200	7,000	7,300	7,350	7,650	8,200
6	5,000	5,400	7,200	7,600	7,700	8,000	8,500
7	5,200	5,700	7,400	7,900	8,050	8,350	8,800
8	5,500	6,000	7,600	8,200	8,400	8,700	9,100
9	5,800	6,300	7,900	8,500	8,750	8,050	9,400
10	6,100	6,600	8,200	8,800	9,100	9,400	9,700
11	.....	.....	.....	9,100	9,450	9,750	10,000
12	.....	.....	.....	.....	9,800	10,100	10,300

Governor McKeithen assured the Louisiana Teachers' Association that a special session of the Legislature would be called. However, the special session was not to be productive for the teachers. In his Special Session of the Louisiana Legislature Report, entitled "Millions for Highways, Zero for Education," Horace C. Robinson, Executive Secretary for the Louisiana Teachers' Association, said (Louisiana Schools, February, 1969):

News of the collapse of the ill-planned and ill-fated 1968 Special Session has already preceded this publication by some weeks. The outcome of that session can be summarized in a few words--millions for highway bonds and zero dollars for state operations and public education.

A study committee of legislators and prominent lay citizens was appointed to study state needs and possible revenue sources. The committee met for weeks--LTA representatives appeared before the group many times--The committee recommended implementation of Act 397. Although various tax measures had been analyzed this association had not advanced one tax program in connection with the implementation of Act 397.

LTA representatives were approached by the Administration and by some Legislators as to whether we would oppose an allocation of tax revenue to private and parochial schools. It was stated that this might secure some legislative support which would otherwise be lacking. We stated the LTA's position.

It was not until the last day of the 1st week of the session that a public commitment was made by the Administration on the financing of Act 397. Our House of Delegates voted support of the program, but almost by the time action was taken, the sales tax, from which these funds were to be provided, was torpedoed as a result of a poll taken in a closed or executive session of the House of Representatives. With it went our hopes.

It is not entirely accurate to say that schools and teachers lost out at this session--they were never effectively in the session.

Robinson made it clear in his article that although the Louisiana AFL-CIO opposed the sales tax, their opposition was not the decisive factor. Parishes in south Louisiana, already collecting a sales tax for higher teachers' salaries, and the city delegates were responsible for tipping the scales away from the proposed new sales tax.

The Louisiana Teachers' Association, smarting under this defeat, went to work immediately under the leadership of its new president, James Stafford. He called a special meeting of the Executive Council for the expressed purpose of planning a course of action to deal with the crisis brought about by the failure of the Legislature to implement Act 397. The Executive Council determined to work for another Special Session of the Legislature and to initiate a study of a possible sanction policy for its organization (Louisiana Schools, February, 1969).

The mention of the word "sanction" seemed to bother the public and the Governor. Despite the fact that an editorial in Louisiana Schools explained that this was simply a study and that the organization was waiting on the results of the study, and, further, waiting on advice from legal counsel on the possibility of the use of any type of sanction. The fact was admitted, however, that the request for the study of possible sanctions grew out of the failure of the Louisiana Legislature to provide funds at the Special Session to implement Act 397 (Louisiana Schools, March, 1969).

By March 1969, Stafford and the Louisiana Teachers' Association proposed at an Executive Council meeting that the organization work to obtain: 1) a one-half cent sales tax dedicated to teachers' salaries; 2) commitments from two-thirds of the legislators to insure passage; 3) a commitment from the Governor to call a Special Session of the Legislature when there was assurance of enough votes for the passage of the tax for the implementation of Act 397 (Louisiana Schools, March, 1969).

No special session was called. No tax passed. The Louisiana Teachers' Association intensified its campaign in the next year.

THE 1970 TAX PACKAGE

A state-wide meeting of school employees was called in Baton Rouge on May 16, 1970. It was a large scale demonstration of unity and support. Following this state-wide meeting, the Executive Council of the Louisiana Teachers' Association met and clearly defined a call to hold parish-wide meeting's of school employees on May 21st to discuss organizing a state-wide "walk-out," to take place at the beginning of the 1970-71 school session, if the Louisiana Legislature and the Governor did not appropriate the funds for full implementation of the 1968 minimum salary schedule authorized by Act 397 (Louisiana Schools, September, 1970).

On June 6, 1970, Horace Robinson requested a special meeting of the Executive Council of the Louisiana Teachers' Association to decide certain policies of the Association in connection with issues which had risen at the legislative session (Louisiana Schools, September, 1970).

Mr. Robinson discussed certain events which led to the calling of the present meeting. He said that he told all who had approached him on the subject that he could not and would not alter a policy of opposition to state aid for private and parochial schools which had been reaffirmed several times by the LTA membership, but that in view of the magnitude of the issues raised and because of the recommendations made by persons so vitally concerned with the future of the public schools he would ask.

Mr. Robinson said also that efforts might be made to pass amendments to the tax bills to provide for aid to private and parochial schools.

Once again the Louisiana Teachers' Association was placed in a difficult position. It was realized that if the teacher organization would support aid to private and parochial schools, the sales tax would be passed to implement Act 397. If teachers were willing to aid the private and parochial schools publicly, then there should be no opposition to an amendment to be put on the tax bill which would give CEF the funds the organization requested and at the same time provide funds for Act 397. The Executive Council responded with a "no compromise" motion and added that if CEF support was attached to a Louisiana Teachers' Association sponsored bill, the Association resolved to fight the passage of the bill teachers had previously sponsored (Louisiana Schools, September, 1970).

Horace Robinson returned to the Legislature and assisted the Governor and other interested parties to manage the passage of a tax package to implement the teachers salary schedule. In an article in Louisiana Schools entitled, "Legislative Report: 1970," Robinson reported (September, 1970):

As the 1970 legislative session began, most persons of considerable legislative experience agreed that the odds against major taxes being passed over the obstacle of the "two-thirds rule" were so high as to justify the use of the word "impossible." But, as the session closed, a major tax program had been enacted and some of the immediate financial problems of the state and its public school system had been eased, although not solved.

This has been called a miracle.

Was it a miracle? In retrospect, as we look back over the jagged legislative terrain, which had to be traversed, what happened in Baton Rouge in the summer of 1970 does seem a miracle. Every legislative ascent and declivity was steep and perilous. Disaster could have been swift and immediate consequence of any error or moment of irresolution, any delinquency or miscalculation.

But miracles do not just happen because a miracle is needed or wished for. Miracles are made to happen as a result of

sustained, painstaking and intelligent effort. They are not persuaded to occur by oration, by striking of heroic poses, or by reckless and head long assault. What happened in Baton Rouge was not, in fact, a miracle.

Mr. Robinson then went on to explain:

We reviewed a number of factors which had produced a true crisis, not only for public schools, but for the entire state. We discussed a prospective decline in major state revenues from the production of mineral resources. We pointed out the rather obvious fact that Louisiana must soon make the transition from an economy heavily dependent upon extraction of natural resources to some other basis. Any successful transition, we said, would necessarily place a premium on education. An adequate education could not be provided except by the maintenance of a strong public school system.

Robinson further pointed out that, with the mass meeting of the school employees in May, people in and out of the Legislature knew that "now" was the time to act. Four bills, sponsored primarily by the McKeithen Administration and known as the 1970 "Tax Package," were introduced in the Louisiana Legislature. The bills, as they were ultimately passed, were (Louisiana Schools, September, 1970):

- 1) Act 252. An increase of the tax on cigarettes from 8 cents to 11 cents a package. No increase was made in the state tax on cigars and smoking tobacco.
- 2) Act 256. Levied an additional one percent state sales tax. Sale of food purchased for personal consumption off the premises and prescription drugs are exempt from the tax but not from the previous two percent.
- 3) Act 258. Disallowed the deduction of federal income taxes in determining net income for state income tax purposes.
- 4) Act 272. Increased the liquor tax from \$1.68 to \$2.50 a gallon (17 cents a fifth). The state tax on other alcoholic beverages--beer and wine--was not changed. Act 272 dedicated \$700,000. a year to New Orleans from the new tax proceeds and prohibits parishes and municipalities from levying a local tax on liquor and other high alcoholic beverages.

The new tax money was divided up in a supplemental appropriation measure, Act 211. This appropriations bill included twelve budget schedules and covered forty-five different programs or agencies. Act

211 appropriated \$62.6 million dollars to implement Act 397. The money gave the teachers a \$1,200. across-the-board raise, implementing the first three out of four steps of the state minimum salary schedule. Act 211 also appropriated money to raise the salaries of civil service employees, local fire and police personnel (Regular Session, 1970).

Concerning the passage of the "1970 Tax Package," the Public Affairs Research Council commented (Legislative Bulletin, October, 1970):

The tax package was "powered" through the Legislature by an unusual coalition representing a wide variety of interests-- labor, police and fire associations, municipalities, the city of New Orleans, public school teachers and school boards. The administration announced that this was an "all or nothing" package involving new taxes and the spending of the tax money.

The new taxes will not cover all the new state obligations, thereby putting the state in worse financial shape than before the tax increases.

The story of the session from the viewpoint of the Louisiana Teachers' Association was different. From the beginning the Louisiana Teachers' Association knew that a majority of votes in both Houses of the Legislature could be obtained, but that was not the necessary two-thirds needed to pass new taxes. Again the urgency demonstrated by the mass meeting in May urged the Louisiana Teachers' Association's Legislative Committee to new efforts. Robinson said (Louisiana Schools, September, 1970):

Coalitions seldom work. They can readily break up because of conflicts between key figures, because agreements are not kept. Outside of the Legislature and the Administration, the largest and most influential organizations involved were the LTA and the AFL-CIO. The two organizations had many common interests and only a major tax program would provide for those interests. The one point in which we did not have a common interest was on one of the great issues before the Legislature, aid to non-public schools.

Robinson explained how through a series of talks back and forth between representatives of the two organizations, finally "the question of aid to non-public schools was isolated from the tax program, so far as the major parties to the coalition was concerned" (Louisiana Schools, September, 1970).

Victor Bussie, President of the Louisiana AFL-CIO, obtained the support of Mayor "Moon" Landrieu of New Orleans, and with him the Louisiana Municipal Association, to accept allocation of funds proposed to the cities from the proposed taxes. This obtained their support in the coalition, the final result was that the "Tax Package" was passed.

All of the financial problems were not solved as PAR had pointed out. Many uncertainties remained, namely, the question of aid to private and parochial schools. The 1970 Regular Session of the Legislature had approved Act 223, which provided that the State Department of Education contract the services of teachers of secular subjects employed by approved non-public school, and had also approved Act 314, which appropriated \$10 million dollars to finance Act 223. The Louisiana Teachers' Association immediately filed suit against the Acts. The other concern was where would the Legislature get the money to implement the final one-fourth of the pay raise authorized by Act 397 of 1968. Despite these concerns, the "1970 Tax Package" was the first major tax program passed by the Louisiana Legislature in more than twenty years. The tax program passed prior to that had also been spearheaded by the Louisiana Teachers' Association, the Gas-Gathering Tax (Louisiana Schools, September, 1970).

In the Legislative Report (October, 1970) the Public Affairs Research Council paid indirect tribute to the teachers' organization by commenting:

This session exploded the myth that the constitutional requirement of two-thirds approval of the Legislature made it impossible to increase state taxes. Actually, this is the third time since 1948 that major tax increases have been approved; the gas severance tax was increased by 1 cent per thousand cubic feet in 1958 and the gasoline and special fuels taxes were raised by 1 cent a gallon in 1968.

A copy of Act 397 of 1968 in terms of three-fourths implementation provided by the 1970 tax package follows:

The Minimum Salary Schedule as Implemented by
the Tax Package of 1970

Years of Exper.	2 years College	3 years College	B.A.	M.A.	M.A. +30	Educ. Spec.	Ph.D Ed.D
0	\$3,600	\$4,000	\$5,600	\$5,800	\$5,800	\$6,100	\$6,500
1	3,700	4,100	5,800	6,000	6,000	6,300	6,700
2	3,800	4,200	6,000	6,200	6,200	6,500	6,900
3	4,000	4,400	6,200	6,400	6,400	6,700	7,200
4	4,200	4,600	6,400	6,600	6,600	6,900	7,500
5	4,400	4,800	6,600	6,900	6,950	7,250	7,800
6	4,600	5,000	6,800	7,200	7,300	7,600	8,100
7	4,800	5,300	7,000	7,500	7,650	7,950	8,400
8	5,100	5,600	7,200	7,800	8,000	8,300	8,700
9	5,400	5,900	7,500	8,100	8,350	8,650	9,000
10	5,700	6,200	7,800	8,400	8,700	9,000	9,300
11	.....	.....	.....	8,700	9,050	9,350	9,600
12	.....	.....	.....	.....	9,400	9,700	9,900

Members of the Louisiana Teachers' Association had admitted that the battle of 1970 was only a partial victory and would possibly have to be fought all over again the next year. So it was. In 1971 the Louisiana Teachers' Association backed a plan for the revision of tax collection procedures which would bring about the full implementation of the 1968 minimum salary schedule to the level called for in

1971-72. Newly elected Governor Edwin Edwards endorsed this proposal, and even though the measures were met with surprising opposition the following Acts were passed by the Legislature in the 1971 Regular Session (Louisiana Schools, September, 1971):

Act 9. To require employers to pay taxes withheld from wages on the 15th day of the month following the reporting period rather than the last day of the month.

Act 10. To require employers to pay taxes withheld from wages monthly rather than quarterly, if the total amount of the deductions is \$300. or more.

Act 11. To move forward by one month the time for filing deductions and paying installments of estimated income by individuals.

Act 17. To provide for the payment of the estimated income tax due by a corporation in installments.

The result was the full implementation of Act 397 of 1968. A copy of this schedule was given on page 113.

THE COST-OF-LIVING ACT OF 1972 AND

THE VETO OF 1973

Leading the legislative program endorsed by the Louisiana Teachers' Association at its regular convention in 1971 was the following proposal (Louisiana Schools, January, 1972):

That the state-wide minimum salary schedules for teachers and other employees of public elementary and secondary schools be increased annually beginning in 1972-73 by a factor equal to the percentage increase, if any, in the cost of living (Consumer Price Index) in the most recent preceding 12 months' period for which data are available.

Governor Edwin Edwards was in agreement with this approval in that he advocated the following (Louisiana Schools, January, 1972):

So that teachers would not have to keep going to the Legislature asking for raises. . .providing that such salary scale is not less than the national average and/or not less than the highest of the Southern States which ever is highest. This will be given a high priority by my administration.

Governor Edwards in return for his support of the Louisiana Teachers' Association's legislative program asked the association to back his new tax program. Edwards also asked the Association to push the effective date of the cost-of-living raise back a year, so that it would begin in the 1973-74 school session rather than in the 1972-73 session as originally proposed. The Louisiana Teachers' Association complied in both revising the proposal for the effective date of the raise and in supporting the Governor's tax proposals (Louisiana Schools, September, 1972).

Proposed and managed by Representative Lawrence Gibbs in the House of Representatives and by Senator Edgar Mouton in the Senate, Act 355 of 1972 was passed by the Louisiana Legislature and provided that (Act 355, Regular Session, 1972):

The cost-of-living increases based on annually adjusted increased in the Consumer Price Index . . . shall be based and computed on the state-wide minimum salaries and salary schedules established by law (Act 397 of 1968), and shall be adjusted annually in accordance with increased or decreases in the Consumer Price Index over the preceding calendar year period ending December 31 . . . Amount of any percentage increase in the Consumer Price Index shall be added to, and the amount of any percentage decrease in the index shall be subtracted from, the percentage by which any cost-of-living increases in effect during the current school session exceeded the base minimum salaries established by law . . . Beginning with the 1973-1974 school session.

However, both Representative Gibbs and Senator Mouton warned teachers and other school employees that unless additional funds were found by next year implementation would not be accomplished in the 1973-74 session (Louisiana Schools, September, 1972).

The 1972 General Session of the Legislature established a new Property Tax Relief Program. This was necessary because

Louisiana's Homestead Exemption Program had been declared unconstitutional. Acts 12, 219, 220, and 221 were proposals to reduce the tax credit granted dealers in the handling of the Sales Tax, the Tobacco Tax, Gas Spillage, and Natural Gas used in the production of the product. Act 211 of 1972 amended the rates on the severance of natural gas to be either 2.3¢ per thousand cubic feet or $11\frac{1}{2}$ percent of its value at the time and place of its severance, whichever is greater (Acts of the Regular Session, 1972).

All agreements had been kept; the Governor had passed his program, and the Louisiana Teachers' Association had the cost-of-living increase promised for the 1973-74 session.

The Legislative Program endorsed by the Louisiana Teachers' Association for 1973 contained only a gentle reminder that Act 355 of 1972 be funded.

Louisiana Teachers' Association, President C. L. Sanders, in an open letter to Governor Edwards, dated February, 1973, thanked the Governor for putting the funding of Act 355 of 1972 high on the agenda for the coming legislative session (Louisiana Schools, September, 1973). Then everything changed.

In April of 1973 a report from the Public Affairs Research Council entitled, "Educational Attainment in Louisiana," was interpreted as suggesting that the people of Louisiana were not getting their money's worth from their educational dollar.

Superintendent Louis Michot, State Department of Education, announced his Career Education Program and requested of the Louisiana Legislature no less than ten million dollars to begin the program in Louisiana.

Whether the report by the Public Affairs Research Council and the announced Career Education Program had any influence on the Governor would be simple speculation. It was a fact, however, that in the same month, April 1973, the Governor was quoted by the press as saying that he doubted if the State could afford a cost-of-living salary increase for the teachers. He would, however, ask the Commissioner of the Division of Administration and the Legislative Budget Committee to seek ways for implementation (Louisiana Schools, September, 1973).

This statement was followed two weeks later by another statement which said that the increases called for by Act 335 could be paid only on the basis of recurring revenues. However, when the Legislature convened in May 1973, Governor Edwards indicated that he would speak to the Legislature on the last day of the session relative to the ways and means of securing funds for paying the salary increases to the teachers, indicating, in effect, that there should be no attempt to pass legislation to fund Act 355.

Within two months the Louisiana Teachers' Association found its position reversed. Horace Robinson, Executive Secretary of the Louisiana Teachers' Association, went back to work. He appeared before the Appropriations Committee and stated (Louisiana Schools, September, 1973):

No new educational progress of any kind should be financed at the cost of a reduction in the standard of living of the school employees who conducted the programs.

Robinson indicated thereby his and the Association's opposition to Michot's career program at the cost of the funding of Act 355. This was not opposition to the career program in itself but to the program

if it were to be put ahead of, or in the place of, the funding of the cost-of-living increase for school employees (Louisiana Schools, September, 1973).

Horace Robinson made progress in the Legislature. Governor Edwards, however, was determined not to sign an unbalanced budget and repeated to Louisiana Teachers' Association members that he would veto any measure which would unbalance that budget. The Governor further advised the teachers to cease their efforts at this session, suggesting that a pay increase could be financed from recurring revenues in one more year. Robinson had been so successful in influencing the Legislators that the Governor, in effect, was asking the Association to hold off and wait until the 1974-1975 school session for funding.

By the end of May 1973, the House of Representatives was locked in prolonged debate on the general appropriations measure. Representative Ben Bagert of New Orleans proposed an amendment to reduce the federal revenue sharing funds allocated to highways by ten million dollars to make funds available for the implementation of Act 355 of 1972. The amendment passed despite the opposition of the administration. The appropriation, originally at fifteen million dollars was cut to ten million dollars by legislative friends of the teachers' organization, when it was realized that fifteen million dollars would have put the total appropriations outside of and beyond the official administration revenue estimate. This action was taken to avoid a possible veto by the Governor.

However, when the appropriations bill reached the Senate in early June 1973, the administration forces were prepared to effectively oppose the appropriation (Louisiana Schools, September, 1973):

The Administration "temporarily" raised its own revenue estimates and then proceeded to add some \$7 million to the total of the appropriations which had been approved by the House. Once again the Governor urged that the Teachers' Pay Raise be deleted from the Senate version of the appropriations bill. Such an amendment was offered and lost by a lop-sided vote. The pay raise remained in the appropriations bill.

On June 6, 1973, the appropriations bill was returned to the House with the Senate amendments, whereupon the House administration leaders gladly announced that the bill was out of balance and that the Governor would have to veto the teachers' pay raise to keep it in balance (Louisiana Schools, September, 1973).

This, of course, meant that the "temporary" raising of the budget estimates in the Senate, and the \$7 million in additional appropriations added in the Senate (some of which were of a recurring nature), were Administration devices employed to permit a veto of the appropriations for Act 355, while retaining control of the amounts vetoed for other purposes.

Governor Edwin Edwards waited until after the Legislature adjourned to veto the appropriations for Act 355 of 1972, thus avoiding the possibility of having his veto overridden. The Governor, on the last day of the Legislative Session, offered no proposal for a state lottery as he had hinted earlier; the only proposal that he offered was "belt-tightening." Horace Robinson, in concluding his report on the legislative activities of the 1973 regular session, said (Louisiana Schools, September, 1973): "Among the items signed was an appropriation for \$8 million for 'career education'."

The Governor's veto of the appropriations for Act 355 occurred on June 13, 1973, and on June 27, 1973, the Executive Council of the Louisiana Teachers' Association passed a resolution (Louisiana Schools, September, 1973):

That the Louisiana Teachers' Association's Executive Council request the Governor to review the finances of the state and to reconsider implementation of a 3.3% cost-of-living salary adjustment for teachers and school employees; that Act 355 of 1972 be immediately and retroactively implemented for the 1973-74 school session through the calling of an extraordinary session of the legislature whenever funds are available; that the LTA salary committee be instructed to make a study of the present state minimum salary schedules for school employees and to submit proposals for revisions in view of increases in the cost of living which have occurred since their enactment; and that after any such revision of the schedules is made, the cost of living concept be maintained for the purpose of keeping teachers' salaries at least at stand-still level economically.

The Governor was approached by officials of the Louisiana Teachers' Association to discuss not only ways of implementing a cost-of-living salary adjustment in the future as promised in Act 355 of 1973 but also to consider increasing the basic minimum salary schedule upon which the cost-of-living salary adjustment should be computed. The Governor expressed a willingness to meet with the Louisiana Teachers' Association officials but at the same time refused to consider a special session of the legislature to deal with the matter. However, pressure on the Governor was increased. The circumstances of the national crisis, the circumstances of depleting natural resources, and other pressing matters forced the calling of a special session of the legislature.

Acting at a Special Session of the Louisiana Legislature in December of 1973, the House of Representative introduced House Bill 18 which became Act 14. Act 14 gave the teachers another raise.

This time the raise was half, half of what had been promised by Act 355 of 1972. Act 14 provided (Act 14, Special Session, 1973):

To provide a cost-of-living increase of 5.5% of one-half of the state minimum salary schedule including reimbursement to school boards for employers' contributions for retirement, to teachers, including those teachers in special education and vocational-technical education, and other school employees enumerated in Act 355 of the 1972 Regular Session.

Note, however, must be taken that Act 14 also said that the money appropriated was to be taken out of the General Fund:

. . . for the fiscal year 1973-1974 to be used for cost-of-living increase as budgeted or hereafter to be budgeted as specified herein for the period commencing January 1, 1974 and ending June 30, 1974.

Therefore, Act 14 of the Special Session of 1973 actually granted not a 5.5 percent increase, since funds were appropriated for only one-half of the session. It actually granted a 2.75 percent cost-of-living salary increase predicated upon the State's minimum salary schedule.

Chapter 7

SUMMARY AND CONCLUSIONS

In tracing the development of the funding of teachers' salaries by the State of Louisiana, it was impossible to trace this development either by specified periods of time, pertinent taxes, or significant leaders. Patterns did emerge in this development since 1921 and these patterns have furnished the basic divisions in this study:

- 1) Initial Funding and the Tobacco Tax, 1921-1930
- 2) Equalization and the Wimberly and Hoffpauir Amendments, 1930-1948
- 3) Adoption of the First Minimum Salary Schedule for Teachers in the State of Louisiana, 1948-1954
- 4) Consolidation of State Funds and the Gas-Gathering Tax, 1954-1964
- 5) The Continuing Efforts to Fund Teachers' Salaries, 1964-1973.

Of particular interest during the entire period, are the changes that occurred in "who" funded teachers' salaries. In the beginning of Louisiana's education history, teachers were paid by individuals or by small local groups; now the State has assumed nearly total responsibility. Ranging on a continuum from "no State participation" to "total State participation," or from local support to state support funding of teachers' salaries during the period described in this study almost covered the entire range falling short

of 100 percent State funding. One might even say that there is a growing tendency to reverse the trend established during this fifty-year period. Two signs of this could be Public Affairs Research Council's continued insistence that state taxes cannot be raised any higher and that, properly, support for education should come primarily from a local level, especially the ad valorem property tax.

The second indication of the trend back to local support, has been the growing number of parishes that have passed sales taxes to support both teachers' salaries and to implement some phase of a capital improvement program. More than fifty parishes and city school systems have enacted salary schedules which exceed the state minimum schedule. Local sales tax measures have been used as the primary supplemental source of revenue to support teachers' salaries. However, certain parishes have relied on other sources, and some parishes still pay only the state minimum.

Louisiana's public school classroom teachers have benefited from sizeable increases in salaries in recent years. However, comparison with the national average indicated that teachers in the State have been paid at a constantly lower rate. Generally, classroom salaries in the State have been grouped in the middle one-third of the states.

Nonetheless the events described in this study trace a trend which moved from minimum state support to nearly maximum state support. This trend began with the Tobacco Tax of 1926.

SUMMARY

Initial Funding and the Tobacco Tax

The condition of education in the still undeveloped State of Louisiana was poor when T. H. Harris was originally appointed to the office of State Superintendent of Education by Governor Ruffin Pleasant. Attendance was poor and the majority of the teachers were unqualified and badly paid. The State contributed a mere twenty percent to the support of education in the various parishes, and the contribution was distributed in accordance with an inequitable per educable system. T. H. Harris, to improve education in the State, set his sights on increasing the State contribution to education. The significance of the Tobacco Tax of 1926 is neither in the amount of money produced by the tax nor in the duration of its existence but in that it was the first legislation passed with implementation of teachers' salaries as a prime consideration. The tax also marked the first time that teachers, through the efforts of their State organization, influenced the passage of legislation significantly beneficial to education.

The Tobacco Tax of 1926 served another purpose in that it made legislators realize the political importance of the education issue. This was capitalized upon by Huey P. Long, who not only gave Louisiana's school children free textbooks and passed the forerunner of the Equalization Formula, the Malt Tax, but also became known as a "school" governor.

Equalization and the Wimberly and Hoffpauir Amendments

If T. H. Harris was the force pushing greater State participation in funding, then Huey P. Long would have to be listed

as the catalyst; and Dr. John M. Foote, creator of Louisiana's Equalization Formula, was the innovator. Harris obtained Governor Long's support in passing the Wimberly and Hoffpauir Amendments. Those amendments provided the necessary funds for school support and provided a method for distribution of the funds. Upon the framework of those two pieces of landmark legislation, a permanent basis was established for supplying financial aid to local school systems. It remained for the State Board of Education to establish a plan for distribution, the Equalization Formula, the work of John M. Foote. With that formula, teachers' salaries became a definite cost item in the State's education budget for the first time.

From 1930 to 1948 State funds were dependent upon the economic conditions in the State. Funding of teachers' salaries and the salaries improved slowly, as the State and the nation climbed out of the depths of the Great Depression. During World War II and the immediate post-war years, teachers' salaries were so low that losses in the teaching ranks increased to alarming proportions. A larger, more stable salary was needed for teachers.

Adoption of the First Minimum Salary Schedule

The legislative session of 1948 produced Act 155, which provided Louisiana with its first minimum salary schedule for teachers. It provided, in effect, that no teacher could be paid below the prescribed State minimum. The Legislature also created a Special Teachers' Salary Fund in which funds specially appropriated for salaries were to be placed for distribution by the State Board of Education.

The State Board of Education's distribution of this money was based upon the average salaries submitted by the parishes in their yearly reports as instructional costs. The instructional cost item was the number of teachers times the average salary paid to teachers during the previous year. These funds were distributed on the three-fourths/one-fourth basis established by the State Department of Education under the Equalization Formula. Those funds were supplemented in 1948 by the provisions of the first Teacher Salary Fund Distribution.

The nature of those funds, the money placed into them by the Legislature, the needs of various parishes, and the method of distribution all worked toward an inequitable distribution and consequently an inevitable court case. Orleans Parish School Board filed suit against the State Board of Education in 1948.

Basically, the argument between the Orleans Parish School Board and the State Board of Education was whether the Special Teachers' Salary Fund was to be distributed separately or included in the per educable and equalization distributions by the State Department of Education. Orleans Parish filed the suit which resulted in a decision by the Louisiana State Supreme Court which upheld the State Board of Education. The Court held that the State Board of Education was a distributing agency for apportioning school funds in accordance with legislative direction and a supervisory body which should maintain or surpass specified minimum standards.

Consolidation of State Funds and the
Gas-Gathering Tax

A Twenty-five Man Committee of Superintendents, at the direction of the Louisiana State Board of Education, and under the pressure of the obvious inequities created by the distribution of funds appropriated by the Legislature, formulated a plan for the consolidation of all state funds for education. The Equalization Formula was brought up to date, and the inequities created by several separate distributions were eliminated.

New minimum salary schedules for teachers were passed in 1954 and 1956, significantly increasing teachers' salaries. However, the problem of how to fund the salary increases increased. Twice in this period the Legislature passed improved teacher salary schedules and twice failed to appropriate the necessary funds to implement the increases. Once again the teachers of the State, through their state organization, the Louisiana Teachers' Association, attempted to influence the passage of the necessary legislation which would fund the salary increase. The principal obstacle which the teachers' organization had to overcome was the "two-thirds rule." This was a constitutional amendment passed during the last days of the Kennon administration which required a two-thirds majority of the legislature to pass a new tax or increase the rate of an existing tax.

In this period the principal struggle was with the passage of the Gas-Gathering Tax. The struggle was ultimately won. For the first time a teacher-sponsored tax was passed over the "two-thirds rule" and over the opposition of big business. The Gas-Gathering Tax was ruled unconstitutional in 1958, but a Severance Tax on natural gas

was substituted for it. Another Long, Governor Earl K. Long, became influential in helping the teachers in their struggle; for this and many other things, he too, became known by educators as a "school" governor.

The impact of the Gas-Gathering effort was to point up the necessity of putting the funding of teachers' salaries upon a basis which would increase as the economy of the State increased.

The Continuing Effort to Fund Teachers' Salaries

There have been extensive legislative battles and delays, but every state-wide increase in teachers' salaries in succeeding years has ultimately come about exactly as sponsored by the Louisiana Teachers' Association in its legislative programs. The Louisiana Teachers' Association fought the battles. The only major increases in State taxes since the "two-thirds rule" went into effect in 1956 were the natural gas tax in 1958 and the four-tax package of 1970 which the Louisiana Teachers' Association aided in sponsoring and supporting. These taxes were pushed through the Legislature against bitter opposition and notwithstanding the tremendous legislative hurdle erected by the "two-thirds rule." In addition, in 1971, the Louisiana Teachers' Association backed a plan for the revision of tax collection procedures which brought about full implementation of the 1968 salary schedule to the levels called for in 1971-72. Today, these taxes provide the major part of all salaries paid to public school teachers in Louisiana.

CONCLUSIONS

1. Prior to the decade, 1920-29, the State of Louisiana provided limited revenues for the funding of public elementary and secondary schools. No State money was allocated specifically for funding and improving teachers' salaries. However, the State made its initial effort in this area as early as 1926 with the passage of the Tobacco Tax.

2. The introduction of the Equalization Fund Distribution inaugurated an indirect method of State funding of teachers' salaries. Through this distribution specific amounts were allocated to local school systems.

3. The initial effort of the State of Louisiana to provide public school teachers with a minimum salary schedule occurred in 1948 with the passage of Act 155. For the first time salaries were funded on an equal basis at the State level.

4. During the period 1948-1973 amendments to the minimum salary schedule were made repeatedly. (See Table 3)

5. Increases in teachers' salaries resulting from the passage of new legislation have been characterized by political involvement and coalitions which existed.

6. The problem of funding teachers' salaries is a continuing problem. The problem remains today. There is a continuing need to increase teachers' salaries, as new demands are made upon teachers. There also remains the problem of how to fund increasing salaries with a stable tax, yet a tax which would increase as the demands for increased salaries increases.

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APPENDIX A

COMPARISON OF MINIMUM SALARY SCHEDULES FOR TEACHERS IN LOUISIANA 1948-73

Schedule Act No.	Year Enacted	Year Applied	Less than One Year		One Year		Two Years		Three Years		BA or BS		Master's		Master's +30		Ed. Spec.		PhD or EdD	
			Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
155	1948	1948-54	1200	1200	1500	1500	1800	2100	2100	2500	2400	3200	2500	3600	....	....	....	....	....	....
8	1954	1954-57	1600	1600	1900	1900	2200	2500	2500	2900	2800	4000	2900	4800	....	....	....	....	....	....
3	1956																			
a 1/2		1957-59	1750	1900	2050	2200	2300	3250	2650	3750	3100	4800	3250	5600	....	....	....	....	....	....
b 3/4		1959-60	1825	2050	2125	2350	2350	3625	2725	4175	3250	5200	3425	6000	....	....	....	....	....	....
c full		1960-65	1900	2200	2200	2500	2400	4000	2800	4600	3400	5600	3600	6400	....	....	....	....	....	....
28	1964																			
a 1/2		1965-66	....	....	....	....	2400	4250	2800	4800	3900	6100	4100	6950	4100	7300	....	....	4450	7550
b full		1967-70	....	....	....	....	2400	4500	2800	5000	4400	6600	4600	7500	4600	8200	....	....	5300	8700
397	1968																			
a 3/4		1970-71	....	....	....	....	3600	5700	4000	6200	5600	7800	5800	8700	5800	9400	6100	9700	6500	9900
b full		1971-73	....	....	....	....	4000	6100	4400	6600	6000	8200	6200	9100	6200	9800	6500	10100	6900	10300
14	1973	Jan. 74	....																
a																				
2.75% ¹			....	....	....	....	4110	6277	4521	6781	6165	8425	6370	9350	6370	10069	6678	10377	7091	10583
5.5 % ²			....	....	....	....	4220	6655	4642	6963	6330	8651	6545	9600	6545	10339	6857	10655	7279	10866

(Gremillion and Edwards, 1964)

¹One-half of the 5.5 percent increase authorized by Act 14 of Special Session 1973, to be paid for one-half 1973-74 school session.

²Salary as actually computed on the 5.5 percent increase as authorized by the Legislature for a full school session.

VITA

Sidney J. Heider was born in New Orleans, Louisiana, on December 1, 1929, the son of Sidney J. Heider, Sr., and Mrs. Louisette Bayhi Heider. On March 31, 1954, he was married to Margaret Joy Kocke. They are the parents of six children: Chrissie, Kurt, Konrad, Gretchen, Rachel, and Rebekke.

He received his elementary education at St. Ann Parochial School in New Orleans. His secondary and college training was received at St. Joseph Preparatory Seminary at St. Benedict, Louisiana, and at Notre Dame, New Orleans, where he earned a Bachelor of Arts degree in History. Further college training was received at Louisiana State University, Baton Rouge, where he received the degree of Bachelor of Science in Education in 1963, and a Master of Education degree in Administration in August 1966.

His work and military service experience included: three years (1953-56) in the United States Army, one year (1952-53) as elementary teacher in Westwego Elementary School, seven years (1956-58 and 1968-73) as teacher and principal of Ascension Catholic Interparochial Schools, and eleven years (1958-68) as teacher, coach, and counselor at St. John High School in Plaquemine.

He has been a member of the National Association of Secondary Principals, the Louisiana Teachers' Association, The Louisiana Association for Supervision and Curriculum Development.